Medical

Label: Records connected with the case against Dr. Fernandez

230 of 1903.

R. S. 58.
vious references.

File No. 27

190

Serial Nos.

(Medical)

vious references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. ——

Part B. for

SUBJECT.

File heading - Records connected with the case of against Doctor Fernandez.

Record of the office of the Special Commission appointed to investigate and report upon the case against Dr. Fernandez containing the evidences, exhibits, notes &c connected with the case.

GPB—8,000—7-4-07

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Submitted

The accompanying file re Mrs Fernandez case contains a packed file marked confidential The other parts containing only the report of the Special Commissioner and the evidence given before him so probably the closed file contains correspondence. May this be opened and re-arranged or has the file to be kept back as it is.

7/9/08

Mrs 39

11/9. It may be opened & the papers arranged

16/9

Sent to the Registrar for orders

Third Branch IV

7/9/08

III B. 2.

This may be opened & the papers arranged

9/9

Mr. Secretary

Will you kindly see that the papers are arranged as directed

11/9

To Public Record Office

9/9

NB.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

(2PH—30,000—11-4-06.

Received 12 SEP 08

(1)

Memo

Mr Nanjappa a cl
Civil Surgeon of Chickma
lur, presented a letter fro
The Senior Surgeon, to the Distr
magistrate on the 13th ma
complaining that the Ho
pital Writer Krishna Ra
created the Govern
by forging the Abstract
Contingent-bill for Mar
last- drew from the
Distrct-Treasury Rupee
290-9-6 instead of
Rupees 169-7-6 for whi
the bill had been origin
made out, and
appropriated

Rs 121-2-a.

The letter further stated that similar cheating and misappropriation had also been committed in the previous months. The District Magistrate was therefore requested to authorise the police to investigate the matter.

2. The District Magistrate sent the complaint to Mr. B. Ramaswamayya, I class Magistrate for necessary action. The Magistrate took down the complaint of the acting Civil Surgeon and referred the same to the police for investigation in view of the seriousness

of

of the absence the [illegible]
Tigalem, which was re-
ferred to Inspector W
enjar of Chickmagalur
Dalug, was conducted un
my direct- Superintendenc

4 The Police investigati
began on the 14th of May
with the search of the
accused which I com
with a view to find out
if he had as alleged by
the Civil Surgeon, any Offic
records in his possession
The result was that no
such records were found

no records found in the house of the accused on 14-5-02

5 The accused was
next carefully examined
he admitted having ex
drawn the amount- of
the

Abstract - Continued -

for March last - stated

that - he did so under -

instructions from Dr Fer -

nandez, and paid the

money to him when he

had come to Chickmagalur

on the 28th of March last -

6 In support of this

allegation against the doctor

the accused writer has

produced eight - letters and

twenty - four slips of paper. (Vide Appendix A).

All these are in the hand -

writing of Dr Fernandez

and have been addressed

to the accused writer. The

slips pertain to the demands

for money made from

time to time by Dr Fer -

nandez to the writer.

7. The allegations by the accused were

① Mal-bookkeeping has gone on regularly month by month since 1892.?

② The way in which this was committed was by increasing the figures relating to Rice in particular and also including some additional items.

③ Mal-abs bills and returns were being prepared generally in the Doctors Bungalow on the last day of the month when corrections with a view to enhance

the

items contained in the
office copies.

6 Mal. Dr Fernandez
was in the habit of
misappropriating money
from banelined clothing
and other incidents, one
of such instances being
the clothing incident
banelined in September
1900 for Rs 486/8/-. In this
case, the sum spent was
Rs 102/- odd, while the
rest was misappropriated
by the Doctor as will be
seen from the accounts
of Marwaree Sheroff

8. These allegations ne-
cessitated the examination

V

of the previous detailed contingent bills and other records of the Civil Hospital.

Accounts

9. The working feature in the office records is mainly system or arrangement. The printed contingent register prescribed for all offices has not at all been maintained, nor are there any previous vouchers filed in the office. Again, there are several important civil records not forthcoming.

not supplied by the C C H

Records not forthcoming

The office maintains:-

1. Contingent register ✓
2. Inward and outward ✓
3. register of

3. Copies of detailed con-
tingent-bills.

Of these, only the following
are available for exa-
mination:—

1. In and Out-door patients
registers from the year 1895.

2. Contingent-registers from
the year 1897.

3. Detailed contingent bills
(office copies).

(1) December 1894 1
(2) 1895 – All bills 12
(3) 1896 – All bills except those
of June and July --- 10
(4) 1897 - - - - - - - 12
(5) 1898 - - - - - - 12
(6) 1899 all excepting
that for May . . 11
(7) 1900 - - - - - - - - 12
82

The registers and the
bills of the other years
are not forthcoming
in

in the office.

10. The results of the examination of the bills and registers are! —

1. All the bills contain alterations, corrections and additions in the columns relating to quantity and amount.

2. Many detailed consignment-bills written up in lead pencil — have been approved of.

3. The marginally noted bills, which contain no totals have been passed.

'X' 1 Bill for September 1901
2 Bills for June 1901
3 Bills for May 1901
4 Bills for April 1901

3. Detailed consignment-bills with incorrect-totals have been approved of. (Vide appendix B for such bills) 4.

detailed contingent-bills for June 1895; April 1898; May 1898: August 1899; and June 1900.

Detailed contingent-bills for December 1898, and May, June, July and August 1901.

4. The marginally noted detailed contingent-bills bear no initials of the preceding officer.

5. The marginally noted bills which contain objectionable items such as decoration charges, Banneram and Dress demands, etc have been passed.

6. Numbers of diets shewn in the detailed contingent-bills do not tally with the details contained in the register of patients dieted. As a rule the diets have been enhanced in the detailed contingent-bills.
(Vide Appendix C for the difference). 7

7. The details in contingent register do not correspond with the details mentioned in the bills.

11. Again, the fair copies of the detailed contingent-bills submitted to the Comptroller through the Senior Surgeon, were applied for and the marginally noted ones obtained, in spite of a requisition for all bills from the year 1892.

With reference to the remaining bills it is stated by the Comptroller in his Docket-No 607-15-1 Dated 30th July 1902, that they are not forthcoming and

Detailed contingent-bills required from the Comptroller.

1892 --- Bills from May to December = 8
1893 --- Bills for January, March & April = 3
1894 --- Bills from July to December = 6
1895 --- Bills from January to June and August --- = 7
also, a special bill for March = 1
1897 --- Bills from July to October & Nov = 5
also, a special bill for July = 1
1898 = Bills from January to April & June 5
1901 = Bills from February to Dec = 11

and that search is being continued for the same.

12. Of the bair copies received, the following are duplicates and are therefore without vouchers of any kind

Bills for October, November and December 1901, and wider margin.x.

Nine noted below are without vouchers notwithstanding their being original bair copies;

Bills for May to September, November and December 1892; January to July, 1893; May to December 1894 January, June, July, October, November, and December 1895; September 1896; July, 1897; February 18xx and

Duplicates — Refer to "To Revert" & Journal Book"

x 1893 August to December 5-4
1894 January to April + May 4-5
1896 November to December 2,
1897 January — 1,
1898 August to December, 6-7
1899 January — — 1

18 + 3 = 21

22 out of 88

Paid without vouchers

May to Sept. Nov. & Dec. of 1892 = 7
Jan. to July 1893 = 7
May to Dec. 1894 = 8
Jan., June & July, Oct. & Dec. 95 = 6
Sept. 1896 —— = 1
July 1897 —— = 1
Feb. 1899 —— = 1

31

31 out of 66

and the rest are with vouchers.

13. The noteworthy points in the fair copies are:—

Noticeable features in their Copies

① Fair copies without vouchers have been passed.

② Vouchers not attested by the officers responsible, have been accepted.

③ Duplicate copies without vouchers have been passed.

14. On comparing the office copies of the detailed contingent bills with their fair copies, the following points are noticed:—

① Fair copies are not the copies of the office copies.

② The totals of fair copies tally

tally with the amounts drawn on Abstract-bills and the details differ from those in office copies.

(3) The difference in totals between office and bair copies has been made up either by enhancing the dicts or by omitting some items.

15. Taking the bills separately, from February 1901:- in the bill for February 1901, we find:-

The total of the office copy as given in the bill is Rs 247-15-3, while that in the bair copy is Rs 347-15-3

The latter tallies with the amount drawn in the

Detailed Exam. of Dists for Feb 1901

Feb 1901

the month on the Akbarabad bill.

The difference of Rs 100/- has been made up in the fair copy as detailed below:-

	Office Copy				Fair Copy			
	Quantity	amount-			Quantity	amount-		
Full rel-	28	5	6	4	228	43	15	-
Half- rel-	359	65	7	1	559	101	14	5
Milk bull- rel-	33	10	5	-	113	35	5	-
Total		81	2	5		181	2	5

Difference Rs 100/-

16. In the bill for March 1901, the total as given in the original bill is, Rs 257-15-11, while the actual total of General items is Rs 358-5-11. But the total in the fair copy is Rs 357-15-11, which is the amount drawn in the month.

March 1901.

Fair ch. 5

358-5-11
357-15-11
0-6-0

The

The difference of annas 6/- between the office copy and the fair copy is squared up as explained below! –

(Please see Statement overleaf).

	Original bill			Fair copy			Difference			
Bed head tins	"	2	"	3	"	"	+	2	14	"
Lock and Key	"	10	"	"	8	3	—	"	1	9
Arrow root	1	4	"	"	"	"	—	1	4	"
Candles	1	6	"	"	"	"	—	1	8	"
Brown paper	"	4	"	"	"	"	—	"	4	"
Packing & Cover	"	2	3	"	"	"	—		2	3
Total	3	14	3	3	8	3	—	"	6	"

17. In the bill for April, the total is not mentioned but the same tallies with its fair copy in every respect.

18. Taking the bill for May 1901, we find that the total is not entered in the original.

The actual total of the original comes to

May 1901

to Rs 874 -- -10, while

total of the fair copy is,

Rs 3618 - 11 - 10, which tallies

with the amount drawn

from the Treasury during

the month.

The difference of Rs 25/5/-

is accounted for as

detailed below; —

	Office Copy			Fair Copy		
Color paper	-	6	-	"	"	"
Big nails	-	8	6	"	"	"
Candle	1	6	"	"	"	"
Envelope	1	"	"	"	"	-
Varnish	-	5	"	"	"	"
Bamboo stick	1	4	"	"	"	"
Camphor	3	"	"	"	"	"
Brandy	4	8	"	"	"	"
Tailors Coolie	3	"	"	"	"	"
Telegrams	3	5	"	"	"	"
Mrs Fernandez	3	8	6	"	"	"
Screen	1	"	"	2	"	"
Milk diet	5	4	"	"	"	"
Ladder	"	"	"	1	2	"
Total	28	7	"	3	2	"

Difference Rs 25 - 5 - "

19. In the bill for June

the total is not noted

June 1904 -

in

in the office copy.

The actual total is
Rs 381-11-10, while that
of the fair copy is Rs 356-11
which is the amount-dra
in the month. The differe
of Rs 25/- is accounte
for as below :—

	office copy			fair copy		
Cotton rupees	1	12	"	"	"	"
Bannivaram	27	"	"	"	"	"
Barbers hire	"	"	"	1	4	"
Fining Vessels	"	"	"	1	8	"
Clock repair	"	"	"	1	"	"
Total	28	12	"	3	12	"

Difference is Rs 25 — " — "

20. In the original bill
for July, the total noted
is,
. Rs 384-11-7, while the actu
total comes to Rs 414-11-
But the total in the fair co
is Rs 384-11-7. The differen
of Rs 30/- is due to the omissi
of "Bannivaram Rs 30/-" i
the fair copy.

July 1901-

21. Taking the bill fo
Auguste

August - 1901,

Aug^{t}. 1901.

The total in the original bill is, Rs 374-1-7, while the actual total is Rs 378-7-5 which tallies with the total in the fair copy. The difference of Rs 4-5-10, is accounted for as follows :- shown below :-

	Office copy			Fair copy			
Stationary charges	16	14	"	"	"	"	5
Lamp work	"	4	"	"	4	2	
Printing works	"	"	"	4	"	"	
Clock repairs	"	"	"	3	"	"	
Drawing charges	"	"	"	2	"	"	
Repairing and sharpening mis-	"	"	"	3	8	"	
Truncate total	17	2	"	12	12	2	

Difference Rs 4 - 5 - 10

22. In the bill for September the total is not noted. The actual total comes to Rs 243-5-8 while the total of the fair copy is Rs 343-5-8. The difference is Rs 100/- and is accounted for

Sept. 1901

ber as follows! —

	Office copy			Fair Copy		
Full diet-	1	5	7	20	9	11
Half diet-	79	10	7	116	1	11
-Milk full diet-	1	9	"	48	7	"
-Milk-half diet-	42	16	6	40	10	"
Rice	"	14	2	"	10	"
Repairing furniture	"	"	"	1	7	"
Green baize	1	7	"	"	"	"
Total	127	13	10	227	13	10

Difference is Rs 100 — " — "

23. Taking the bill for October 1901,

Oct. 1901

The total which is Rs 336-13-1 tallies with that of the fair copy. But there is some difference in the items as shewn below!-

	Office copy			Fair Copy		
Flower pot-	3	4	"	"	"	"
Railway charges	"	12	"	"	"	"
Card-board	1	"	"	"	"	"
Clock repairs	"	"	"	2	"	"
Dining vessels	"	"	"	1	12	"
Barber charges	"	"	"	1	4	"
Total	5	"	"	5	"	"

Note!- Objectionable items shewn in office copy have been omitted in fair copy and fresh items shewn in their stead.

24. In the bill for — November 1901, the total entered is,

Nov. 1901.

Rs 342-15-9 which corresponds with that of the fair copy. But the actual total of the office copy is Rs 341-4-9. The difference of Rs 1-11-4, is accounted for as follows:—

	Office Copy			Fair Copy		
Coolie hire from out-agency	"	"	"	"	11	"
Telegram charges	"	-	"	2	8	"
P.O. covers	1	"	"	-	"	"
Telegram charges	"	8	"	"	"	"
Total	1	8	"	3	3	"

difference is Rs 1 — 11 — 4

25. Taking the bill for December 1901,

Dec. 1901.

the total in the office copy is Rs 323-15-11 which corresponds with that of the fair copy. But the actual total of the office copy comes to

to Rs 322-7-11. The difference is Rs 1-8-0 and is accounted for as detailed below:-

	Office copy			Fair copy		
D.C. covers	2	12	0	1	6	0
Jar	3	2	0	4	11	0
Mallays	1	4	0	1	10	8
Small pads	0	12	0	0	3	0
Buckets	0	6	0	0	6	4
Sealing Wax	0	6	0	0	5	0
Telegrams	0	8	0	0	0	1
Total	7	2	0	8	10	0

In the bill for January 1902,

The total of the office copy is Rs 360-6-7 which corresponds with the amount drawn on the Abstract-bill for the month. But the actual total of the office copy is Rs 354-6-7. As the fair copy of this bill has not yet been received from the Comptroller's office the difference cannot be accounted for.

Jan'y 1902

Difference 6-0-0
Cannot this be
found out.

27. For the month of February 1902,

The office copy of the detailed contingent-bill is made up for Rs 169-7-6. And the amount actually drawn on the Abstract-Contingent-bill is Rs 290-9-6. The fair copy of this detailed contingent-bill has not been received in the office of either the Comptroller or the Senior Surgeon. From enquiry made, it would appear that the same was despatched to the office of the Senior Surgeon by the officiating Civil Surgeon of Chickmagalur along with some other records. It is believed that

Feb 1902.

290-9-6
169-7-6
121-2-0

for Headquarters?

money.

30. All the original detailed contingent-bills and their copies are in the hand writing of the accused writer; but the entries in the Inpatients' and Contingent-Registers have been made by Hospital Assistants only attested by Doctor Fernandez, and in his absence, by the acting incumbents.

31. To determine the total amounts mis-appropriated, the available accounts of the dispensary were audited. The account relating to the 13 months from

that some one abstracted the bill from the Cover. The matter is under enquiry by the Lenior Surgeon.

28. Similar discrepancies occur in all the previous detailed contingent bills.

29. It will be seen from the above that the accounts for a period of 5 years and 2 months Commencing from January 1897, which were available for Examination, contain very serious alterations, additions and Corrections and that every month there was one or drawing of Contingent Money.

from February 1901 to February 1902 were checked by Police Head Munshi Ramakar under the superintendence of acting Civil Surgeon Mr Nanjappa. Subsequently the Deputy-Commissioner kindly placed the services of acting Head accountant - Mr T. Narasimha Iyengar for auditing the accounts.

Police Head Munshi Ramakar checked the Feb 1901 to Feb 1902

32. The enclosed memo submitted by Mr Narasimha Iyengar gives the results of the audit, and the statement - bearing the enclosure & the memo shows the total amount - overdrawn

overdrawn in the period of 5 years and 2 months the accounts whereof were available for examination.

33. It will be seen from the statement (cited to the memo) that the amount overdrawn is Rs 4,338-0-4. It further shows in detail the conflict among the several accounts, namely Registers, Office copies & detailed contingent bills, their fair copies, and the contractor's accounts.

Rs 4338. 0-4 from 1857

34. The balance of the statement shows the annual budget-allotments. The increase in the

Budget allotments

The figures ~~[illegible]~~ Brickwig-
as thereon below! —

Year	Amount		
1897–1898	1700	"	"
1898–1899	3900	"	"
1899–1900	3900	"	"
1900–1901	4,500	"	"
1901–1902	5,000	"	"

35. Reference has been made in para 12 above to the large number of duplicate fair copies & detailed Contingent bills submitted to and accepted by the Comptroller.

36. Referring to the duplicate fair copies of bills relating to the months of October, November, December 1901, and January 1902, it would appear from

from the Statement of
the acting Civil Surgeon
Mr Nanjappa that the
original fair copies having
missed in transit, the
Senior Surgeon called
for fair duplicates and
hence they were submitted
- Vide Paras 46 to 50) for details -

27 With reference to
the fair copy of detailed
Contingent-bill for March
it would appear to have
been abstracted from
the Cover and the matter
would appear to be
under enquiry by the
Senior Surgeon (Vide Para 27)

38. From the General
instances of duplicate
fair

Sec "To Doctr" & "Taluka Doctr" of accounts were sent in the first instance

Result of investigation

bair copies it is beyond doubt that the missing & unpaired papers in branch was habitual with the Dispensary.

39. Now to the perpetrators of these serious offences:

As regards the Alibaug Contingent bill cashed in March last it was made out for Rs 169-7-6 and approved by the officiating Civil Surgeon, Mr Nanjappa. After obtaining the Surgeon's signature to the bair copy of the Alibaug Contingent bill, the writer altered the total amount to Rs 290-9-6 and sent it-

it with surgery coolie named Arokiam, to the Treasury for encashment. The servant brought the amount and paid it to the accused writer who misappropriated Rs 121-2-- and quit.

40. This misappropriation by the accused writer was found out by Mr Nanjappa in the month of April. Regarding this, the statement of Mr Nanjappa is as follows :—

"When I (Mr Nanjappa) sent the Abstract-Contingent bill for April 1902 to the Treasury for being cashed

to

Hospital Assistant Narasimhiah

for Rs 220 & odd by Hospital assistant Narasimhiah one of the Treasury officials remarked that the amount of this bill was much less than the amount drawn for preceding months. The Hospital assistant knew that the bill send by him for March 1902 was even smaller viz for Rs 169 & odd and when he took this to the Treasury officials he turned round and said that Rs 290 & odd was drawn for March 1902 and not Rs 169 and odd. The Hospital Assistant was surprised at this and at once informed the Sub assistant Surgeon Mr Ananta Ramaiengar the latter communicated this

Sub assistant Surgeon Ananta Ramaiengar informed

thus to the Civil Surgeon on the morning of the 12th of April. I immediately went round to the Treasury and ascertained that Rs 290 and odd was drawn out and not Rs 165 and odd."

Later Civil Surgeon on No. 4

41. The accused writer admits having altered the Aurbad-Contingent bill and overdrawn Rs 121-2-0 but alleges that he did so under instructions from Dr Fernandez and paid the amount to him when he had come to Chuckmagher on the 28th of March last. He is also alleged that he did so on the assurance by Dr Fernandez

Fernandez that he would return to the charge of the Hospital before the end of the month.

42. Looking to the Abstract-Contingent-bill in question obtained from the Comptroller's office, it is found that the total in figures has been subsequently altered. As the amount in words tallies with the enhanced total, it is evident that this was written after the bill had been signed by Mr Ramjappa. The correction made in the figures has not been attested by any officer

43. In these circum-
stances the absence of
forgery or cheating and
misappropriation against
the accused writer
requires no additional
proof. The defence that
in this he only carried
out the orders of Dr Fer-
nandez is not of much
avail to the accused
writer.

44. Now looking to the
allegations made against
Dr Fernandez :-

Allegations agt. Dr. F

The several letters
produced by the accused
writer go to show that there
was more than ordinary (1) more than ordinary familiarity
familiarity between the
accused

accused under and by
demands.

45. But the two recent-
letters, one dated 25th March
and the other without date,
threw something more than
this, as will be seen from
the circumstances under
which they were written.

46. They are as follows:-

. The detailed contingent
bills for October, November,
December 1901 and January
1902, having been overdue
in the Comptroller's office,
the senior surgeon was
requested to send the same.
The Civil Surgeon, Chickma-
galur was written to
in

in the matter, but he wrote back to say that the bills had already been submitted. Thereupon the Civil Surgeon was requested to submit Copies of the bills.

47. When this requisition came, Mr Nanjappa was in charge of the Hospital, Commanders having been transferred to Mysore. On referring to the office Copies of the bills, the officiating Civil Surgeon Mr Nanjappa found many alterations and corrections made on comparing them with the registers the details were bound to conform with one another. He therefore wrote

(was he not the C.S that said that the bills had already been submitted ?)

wrote to Dr Fernandez
(vide Appendix D, Copy of the
D.C letter).
apprising him of there
irregularities and asking
him to come and see to the
matter himself. At the
same time Mr Ramjappa
told the accused writer
also to write to Dr Fernandez
he did so and in reply thereto
received the letter dated
25th March 1902 in which
Dr Fernandez asked the
accused writer "to meet
him at the Immigrants Bunga-
low with all books &c"

48. He later came
to Colombo on the
28th March last, looked
into the bills and registers
but in spite of the serious
irregularities found therein
he

he personally got copies made of the detailed contingent bills referred to, compared them himself to Bungalow and delivered them to the manager of the Senior Surgeon's office. The original work kept in the Civil Surgeon's office is liable to this fault: This is accomplished, the doctor wrote to the accused writes the letter without date in which the doctor says, "I got in here all right"

(D) Got in unlawfully copies made

49. Again looking into the copies of the bills referred to above and comparing them with their office copies, it is seen that there are many discrepancies and that the fair copies are

Find out the differences -

are not true copies of the originals.

50. The office copies of these bills are signed by Dr Fernandez and the copies thereof are certified to be true by Mr Nanjappa. Regarding this Mr Nanjappa's statement is as follows:-

"He (Dr Fernandez) came here on the 28th morning and looked into the bills and the Hospital registers. He sent for the Hospital ~~[illegible]~~ writer Krishna Rao and Hospital assistant Lakshmi Narayana to the Travellers Bungalow and got copies of the bills prepared by them in the Bungalow".

"On the strength of the assurance of Dr B.S. Fernandez, I signed the bills

53. I see the correction T.S.N

45

as true copies and handed them over to him without comparing them with the Office copies; hence he did not notice the discrepancies between them.

without comparing them with Office copies —

(Vide Appendix E for copy of Mr. Ranjappa's letter).

51. It is evident from the above facts that Dr. Fernandez became aware of the various irregularities in the bills but never took no action to get the offenders punished.

(4). Knowing the various irregularities took no action to get the offenders punished —

On the other hand, he took copies, and those inaccurate ones, with him to Bangalore and delivered them to the manager of the Senior Surgeon's office. The Doctor would appear to have also

(5) - Introduced inaccurate copies in the S.S's office

also sal- mr Nanapapaá
signature to inaccurate
- 5
bills under false assurance.

52. Again, as regards the
allegation that all private
purchases made by Dr
Fernandez were known
charged for in Contingent
bills, the instance mentioned
by the accused with
reference to the purchases
made by Dr Fernandez
in Marivarce Bannikanis
Ship in the months of June
and July 1901.

53. Con a reference to
the Marivarce's accounts
it is seen that the doctor
purchased some clothes
for his own use to the amount
of

of Rs 57 odd. The office
copies of the detailed
contingent-bills for June
and July 1901 show.
Rs 27 and 30 respectively
against Bannerjee.
But the same are omitted
in the fair copies.

54. In the office record,
two lists have been
found bearing on this
matter — one of which is
in Marwari and the
other is an English trans-
lation of the same in the
handwriting of the accused
writer. In view of the fact
that the list in English bears
some corrections unquestionably in the hand-
writing of Dr. Fernandez,
it cannot be doubted
that

that the doctor had knowledge of the affair.

55. Referring to the allegations that Dr. Fernandez misappropriated a portion of the sum sanctioned for clothing in the month of September 1900 it is stated by the accused wife that the doctor purchased articles in the shop of Narvarez to the value of Rs 100 odd and misappropriated the balance out of Rs 488-8-0, the sanctioned amount.

C. Clothing indent for Sept 1900 vis Rs 488/8/0.

56. On looking into the Narvarez's accounts it is found that the doctor made purchases of articles of clothing for the Hospital in the month of September 1900

to the extent of Rs 102000
Bond in reference to the
contingent bill relating
to the claiming made in
question the purchase
would appear to have
been too made for the
bill sanctioned amount
through the Hospital Con-
tractor as borne out
by a stamped receipt
attached to the bill.

57. The receipt is in
the name of the Contractor's
brother who is now absent
from here. His brother,
who was the Hospital Con-
tractor from July 1857,
has kept with him separate
accounts relating to
his dealings with the Hospital
with

With reference to the Dealin
mentioned above, he State
that either he or his bo
supplied no clothing abo
to the Corporal in the mon
of September 1900 and th
if he had done so, his
accounts would have
shewn the same. He ab
adds that every month
the accused worked ton
in the habit of selling
his signature or in hi
absence, that of his bod
to two peons, sometim
at the Dispensary and
sometimes at the Doctor
Bungalow and that as the
were written up in
Canarese, which he does
not know, he was not a
a

Dr. 7 (vide para XV of Pros. Exhibits) Shetter
Ref the Contractors' bill for Supplies
all these articles worth Rs 488-0-0

a portion to know for
what amounts they were
issued further that he
was not very particular
about binding
himself, as he was
getting his payments
regularly every month.

58. The contractor,
who is a leading merchant
named Habibullah
Sahib, as said above,
has kept regular accounts
from July 1897. It will be
seen from these accounts
that the amount received
by the contractor in the
month of September 1900
was Rs 187-7-7 and that
the details relating to this
amount refer to the

supply

supply of Mer articles
than the Chairman is aware

59. It is not out of
here to note that some of
fair copies of the Detailed
Contingent bills (Vide Para
contain stamped receip
taken from the Contract
but that the amounts of
these receipts do not coin
bond with the amount
noted in the accoun
books kept by the Con
tractors.

Contractor's receipts
do not correspond with
his account books kept
by him

60. Again, the contract
of Lalla Hakebulla Sahi
was Cancelled in June 19
and a new contractor
named Khuder Khan
was appointed. The Lal
is still the contractor.
The statements of this
il

it would appear that he was not giving any receipts at all but that in the months of October last, Dr Fernandes and the accused Wicks took his signatures to some pieces of blank paper.

* He does not implicate Dr F in the Sessions Court, or in the Magistrate's Ct.

61. The fair copies of the detailed Contingent bills for July, August, and September 1901, contain receipts purporting to have been given by the present contractor. On shewing these receipts to the Contractor he identifies them as the blank papers signed by him.

62. It will thus be seen that the receipts enrolled with the detailed Contingent

Blank forms which do not appear to have been checked.

contingent bills are not trustworthy records at all and it is curious that none of them bears any marks of checking by the presiding officer.

63. The irregularities noted above are very serious. Misappropriation of Government money has been committed month by month for several years as will be seen from the enclosed statement.

It can hardly be believed that the accused writer could have done it with immunity for such a length of time had it not been with some strong support. It is alleged that Fernandez had

had continued the
irregularities and more
so that he had a hand
in them. The several letters
produced by the accused
create a strong suspicion
against the doctor, but
his conduct with refe-
rence to the bills of October,
November, December 1901,
and January 1902 ex-
plained in Paras 46 & 50
alone, gives rise to more
than mere suspicion.
In having taken with
him inaccurate copies
of bills which he knew
were themselves false
and introduced them
into the Senior Surgeon's
Office, he has clearly
made himself culpable.

64. Again, the office copy of the detailed contingent bill for September 1895 contains many corrections. In it too the numbers of Rds and other items have been enhanced. More is clear indication in this bill than the alterations had been made with the knowledge of Dr Fernandez since the total in the bill as well as some corrections seem to be in the handwriting of Dr Fernandez.

65. Finally in the office copy of the detailed contingent bill for December 1895, Rs 9/odd have been charged for

for decorations. This item of expenditure was, it would appear, in connection with His Highness the Maharaja's visit to Chickmagalur and therefore must have been within the knowledge of Dr Fernandez who has signed the office copy of the detailed contingent-bill. But on referring to the corresponding bazar copy which is signed by Mr C Appadorai Mood- This item of expenditure does not appear in it- at-all as in the case of objectionable items shewn in many other office copies (Vide Para 10 above).

66 On the strength of the overwhelming evidence against-wicked Krishnaka he was charged with the offences of cheating by forgery and misappropriati and framing incarrect records with reference to three of the several bills viz, the bills for January February, and March last- and placed before the committing Magistrate Mr B. Ramaswamaiya on 7th June 1902.

67. The enquiry in the court of the committing magistrate began on 17th June 1902. The prosecution was conducted by Inspector Narasimha Sastry

Narasimhamurty and

The accused was defended

by Pleaders, Messrs.

Srinivasarao and

Ramarao.

The prosecution was closed

without the examination

of the witnesses in spite of

this being the signatory of

the bills for January and

February as the allegations

made by the accused writes

against the Doctor did

not seem to be quite

unfounded but the

advisability of examining

the Doctor was suggested

to the Magistrate. Thereupon

the Doctor and also the

Hospital Contractor were

summoned as court witnesses

and

and examined.

68. With reference to the episode of the 28th March referring to the detailed contingent-bills of January and February (vide Para 48 above) Dr. Fernandez stated that his visit to Chickmagalur was not on account of the bills as alleged by Mr. Ranjappa (Vide Para 50 above) but it was to look after his own affairs and that he was not in any way concerned with the bills in question, but, since the discrepancies in the accounts had been brought to his notice by Mr. Ranjappa he (Dr. Fernandez advised

advised Mr Ramjappa to investigate the matter thoroughly and make a report to the Senior Surgeon in due course. Further he asked that he conveyed the fair copies of the rules to Bangalore and delivered the same to the manager of the Senior Surgeon's office at the special report of Mr Ramjappa. In this Dr Fernandez has contradicted Mr Ramjappa.

69. The case was committed to the Sessions on the 7th July 1902.

70. The Sessions at Hassan began on the 1st August and closed on the 16th idem.

The

The Public Prosecutor (Mr. E. Sundram Iyer) conducted the prosecution and the accused person was defended by Messrs Strikmantech Leakshmisharmaswinpadhas & Srinivasaraos.

At the start, the Public Prosecutor represented to the Court that if the accused showed adherence to his written statement filed before the Committing Magistrate in which the accused admits having overdrawn amounts on Contingent bills months after months for several years but adds that he did so under

under instructions from
Dr Fernandez and that
he paid the amounts to
the Doctor, he (Public Prose-
cutor) would not examine
the prosecution witnesses.

71. Thereupon the accused
was questioned and he
admitted the written State-
ment. But as this
statement contained
no admission of the
accused with reference
to the charge of cheating
by forgery it was decided
by the Court that all the
witnesses for prosecution
should be examined.

72. The Public Prosecutor
started from the very

Commencement -

Commencement a bearing
towards Dr Fernandez. It
was his intention to ex-
punge from the prosecution
evidence all facts which
were against Doctor Fer-
nandez more especially
to make no mention of the
incorrect Entries
of the detailed Contingent
Bills for January and
February, which, though
meant to Place Dr Fernandez
under unpleasant light,
had a direct bearing on
the Case against the accused
since they were incorrect
bills prepared by the
accused writer. The
Public Prosecutor having
omitted to have these
exhibited

exhibited by Mr. Nanjappa-
as was done in the court-
of the 1st class Magistrate
the attention of the court-
was drawn by me to
this omission. The Public
Prosecutor objected to
their production on the
ground that they had
no bearing on the charges
against the accused, but
the Judge decided in
my favor and had
the fair copies filed
as exhibits. The statement
of Dr. Fernandez given
before the Sessions Judge
shows clearly the line
adopted by the Public
Prosecutor.

73. The Verdict of the
assessors was that the
accused was guilty
and that he could
not have committed
the offence without
the connivance of Dr.
Fernandez.

74. The accused wou
has been found guilty
and convicted und
Sections 468, 218 and 40
I.P.C. and sentenc
to undergo 5 years Rig
rous imprisonment
and to pay a fine o
Rs 2000/- for the firs
offence and 2 years
Rigorous imprisonment
each

each for the three offences, the latter two sentences of imprisonment being concurrent.

75. Copy of Judgment is enclosed.

(Sd) V. Subbarao

Asst Supdt of Police

Karur Divn

Dy 18th Septr 02

Chickamagalur

(2)

To.

The District and
Sessions Judge
Hassan Division

Dated 10/9/02

No. 3568
This.600

Has the honour to request that a copy of the Session Judge's judgement in the Criminal case connected with the Hospital Compounder at Chikkanagalur be forwarded to this office for perusal by Government.

By Order

Secretary

Mem 871.

(3)

Regd No 2984.
16 SEP 1902

From S. R. Srinivasaraghavachar Esqr
Sessions Judge
Hassan.

To
A. V. Narsimhayya Esqr M.A. M.L.
Secretary to the Government
of Fellpore General
and Revenue
Department
Bangalore.

Dated 15th September 1902
Despatched 15th
Received
General No. 458
No. 108

Enclosure No. 1

His No. 3568/600 dated 10th instant.

As called for in the above, I have the honour to forward herewith a Copy of Judgment in Sessions Case No. 10 of 1902-3 of this Court.

I have the honour to be
Sir
Your most obedient
servant

Jud
16.9.02

3/a

In the Court of Sessions, Hassan Division

Dated the 22nd day of August 1902

Present S. A. Subbaraya Iyer, Esquire,
Sessions Judge

Kadur Sessions Case No. 16 of 1902-03

Complainant
Government } vs { Accused
Y. Y. Krishna Row

Offence. (1) Public Servant framing incorrect record punishable under Section 218 of the Indian Penal Code

(2) Forgery for the purpose of cheating under Section 468 of the Indian Penal Code

(3) Dishonest misappropriation of Government money under Section 403 of the Indian Penal Code.

The opinion of the assessors — Guilty

The finding of the Judge — Guilty

Sentence. The accused was sentenced to (5) five year's rigorous imprisonment and a fine of Rs 2000/- and in default of payment thereof, to additional rigorous imprisonment for 2 years for the offence under Section 468 and to two year's rigorous imprisonment for each of the offences under Sections 218 and 403, these sentences being directed to run concurrently with the sentence for the offence under Section 468 of the Indian Penal code.

Judgment.

The accused who was a Writer in the Civil Hospital at Chickmagalur is charged, firstly with framing incorrect records with the intention of causing loss to Government, in that he has incorrectly prepared the office Copies of the Detailed Contingent Bills for January 1902 and February 1902 (Exhibits P and R); Secondly, with committing forgery for the purpose of cheating, in that he altered the figures in the said detailed Contingent Bills as well as in Exhibit D which is the Abstract Contingent Bill for March 1902, and thirdly that he has Criminally misappropriated the sums of Rs 137-3-6, 156-5-2 and Rs 121-2-, offences respectively falling under Sections

218, 468 and 403 of the Indian Penal Code.

2. The following witnesses were examined for the prosecution:

(1) Mr. S. S. Vairyappa, ✓
(2) Arokiasami ✓
(3) Arunagiri, ✓
(4) Narayana Sami ✓ Dominus Rex.
(5) Rama Row, ✓
(6) A. Zir Khan, ✓
(7) Dr. Fernandes and ✓
(8) Lakshmi Natesiah ✓

3. The following exhibit were filed for the prosecution.

A. Detailed Contingent-Bill for February 1902

B Entries in Diet-Register for February 1902

C Ditto in Perishable article Register for February 1902.

D. Abstract contingent-bill for March 1902.

D_1 } Entries in the above
D_2 }

E. Audited detailed Contingent Bill for February 1902.

F. A slip in the handwriting of the accused showing the different items of charges forming a total of Rs 169-7-6 as being drawn on Exhibit D.

G. Letter dated 15th ~~December~~ April 1902 written by Adv. Nanjappa to the Senior Surgeon.

H. Explanation dated 21st April 1902 submitted by the accused to the Senior Surgeon

I. Telegram dated 20th April 1902 from Senior Surgeon to Adv. Nanjappa.

J. Copy of telegram dated 21st April 1902 from Adv. Nanjappa to the Senior Surgeon

K. Letter dated 24th April 1902 from Dr. Nanjappa to Senior Surgeon

L Draft of the Statement of Dr. Nanjappa made in an enquiry held at the Chick-Magalur Civil Hospital by Senior Surgeon on 5th April 1902.

M. Draft of the Statement of the accused made in ditto.

Complaint Petition dated 12th May 1902 addressed to the District-Magistrate, Kadur, by the Senior Surgeon.

O Malaz in dated 11th May 1902 regarding the search of the house of the accused.

P. Office copy of detailed Contingent Bill for January 1902.

P,

P, Fair Copy of the above

Q Entries in the Diet Register for December 1901.

R. Entries in the Perishable Indent Register for December 1901.

S. Audited Detailed Contingent Bill for December 1901.

T. Abstract Contingent Bill for January 1902.

U Office Copy of Detailed Contingent Bill for February 1902.

U, Fair Copy of the above.

V and V, Entries in the Diet Register for January 1902.

W Ditto in the Perishable Indent Register for January 1902.

X Audited Detailed Contingent Bill for January 1902.

4

Y. Abstract Contingent Bill for February 1898.

Y. Detailed Contingent Bill for March 1898.

A.A Ditto for April 1898

A B Office copy of Detailed Contingent Bill for May 1898

A C Entries in the Diet Register for March 1898.

A D Ditto for April 1898

A E Ditto for May 1898

A F Ditto in Perishable Indent Register for March 18[illegible]

A G Entries in the Perishable Indent Register for April 1898

A H Ditto for May 1898

A I Office copy of Detailed Contingent Bill for January 1900.

A 9

Exhibit J — Office copy of Detailed Contingent Bill for February 1900.

Exhibit K — Ditto for March 1900.

Exhibit L — Ditto for April 1900

Exhibit M — Ditto for May 1900.

Exhibit N — Docket dated 20th March 1902 from Lieut Surgeon to Dr T. S. Vanjappa –

Exhibit O — Ditto dated 8th May 1902 from Dr Vanjappa to Senior Surgeon

Exhibit P — Entry dated 19th March 1902 in the Treasury Receipt book.

Exhibit Q — Ditto dated 12th February 1902

Exhibit R — Ditto dated 10th January 1902.

Exhibit S — Order book produced by Contractor Khizzer Khan 6th witness for prosecution

Exhibit T

Exhibit	Copy of bill produced by Faizzer Khan, 6th witness for prosecution, for December 1901.
Exhibit	Ditto Ditto Ditto
Exhibit	Ditto for January 1902
Exhibit	Ditto Ditto Ditto
Exhibit	Ditto for February 1902
Exhibit	Ditto Ditto Ditto
Exhibit	Hospital Contingent Bill for May 1898.
Exhibit	Ditto for March 1900
Exhibit	Ditto for April 1900
Exhibit	Ditto for May 1900
Exhibit	Diet Register
Exhibit	Contingent Register
Exhibit	Perishable Indent Register
Exhibit B	Copy of letter dated 17th April

April 1902 written by Dr. Fernandes to Senior Surgeon -

A.A.C Entries in the Diet Register for March 1902.

A.A.D Ditto for April 1900.

A.A.E Ditto for February 1900.

A.A.F Ditto in Contingent Register for February 1900.

A.A.G Ditto for March 1900.

A.A.H Ditto for April 1900.

A.A.I Audited Detailed Contingent Bill for April 1898

A.A.J Ditto for February 1900.

A.A.K Ditto for March 1900.

A.A.L Ditto for April 1900.

A.A.M Written statement filed by the accused before the committing magistrate on 18th June 1902.

A.A.N

"1. That the accused wanted to seek the aid of an Advocate from Bangalore to defend him in this case.

2. That Smt the Advocate, whom the accused wanted to engage could not come on account of a marriage in his house. the accused has reserved the Cross examination of the Prosecution witnesses.

3. That without the Prosecution witnesses being Cross examined, the accused is not in a position to give his statement and explain any Circumstances that may appear in evidence against him

4. That for reasons stated above, the accused begs to reserve his statement."

"5. That beyond what is stated herein the accused has nothing more to state at present."

5. The accused filed the following written statement before the Committing Magistrate on 7th July 1902.

"1. That the accused as the writer of the Chikmagalur Civil Hospital was preparing the abstract and detail contingent bill.

2. That before the abstract contingent Bills were being signed by Dr. Fernandes, the accused used to submit the office copies of the Detail Bills showing the actual quantity and amount of the contingent expenditures, but Dr. Fernandes used to have the figures altered by the

the accused Does to increase the quantities and amounts.

3. That after such alterations being made by the accused as desired and dictated by Dr. Fernandes, the latter used to initial the office copies of A.C. Bills and then used to order the accused to prepare abstract Bills for the amount shown to be in the altered office copies of the A.C. Bills and to draw money accordingly.

4. The amounts so drawn on abstract Contingent Bills used to be paid to Hospital Contractor, Dr Fernandes private accounts and to Dr Fernandes himself according to the instructions of Dr Fernandes whatever they might be.

(Illegible)

5. The accused could not but obey the orders of his officer Mr. Fernandes in so preparing the General Abstract and Detail Contingent Bills and drawing and disposing of the money drawn as stated in paras 2, 3 and 4 of this statement.

6. The accused has not misappropriated any sum of Government money nor has he of his own accord altered the figures in any Bill at any time whatever.

7. With regards to the preparation and the disposal of the amounts of the Abstract and Detail Contingent Bills for January and February 1902, the same procedure as stated in paras 2, 3 and 4 was adopted by

To

the accused and in so doing he has simply obeyed the orders of Dr Fernandes who is directly responsible to answer for the same. The accused has not misappropriated any sum of money drawn on these two Bills nor has he altered any figures after they were signed, as stated by Dr Fernandes in his evidence.

8. Since Dr Fernandes was in charge of the Civil Hospital at Chikmaglur till the 19th February 1902, he had told the accused when leaving Chikmaglur on transfer to Mysore, that his transfer was only temporary and that he would come back in the course of a month or so, and had ordered the accused to draw the Contingent amount for

-for March 1902, so as the amount might nearly approach the pre-
-vious months Bills in order to avoid all suspicion if shown a sudden decrease. He had also ordered the accused not to submit the D.C. Bill for that month until his resuming charge of the Chikmagalur Civil Hospital.

9. The accused accordingly pre-
-pared the Abstract Contingent Bill for March for Rs 290-9-6 as desired by Dr Fernandes and drew the said amount from the Treasury. After pay-
-ing the actual contingent ex-
-penditure for the month, the accused paid the balance to Dr Fernandes when he had come to Chikmagalur on the 28th March 1902. Thus the accused has

Sureis on evidence

25

Not misappropriated any money out of this amount also.

10. The accused did not in any way alter the figures in the March Abstract Contingent Bill after it was signed by Mr. Thangappa. It was in the same state when he signed it as it now appears in Court.

11. In order to save Mr. Fernandes from the criminal liability and to hush up matters altogether, Dr. Thangappa and Mr. V. Subramanya Iyer, Head Master High School Shikarpur who is interested in Mr. Fernandes, in a way induced the accused to submit a written explanation taking the whole blame upon himself without implicating Mr. Fernandes. And they also held out hopes

D No VS
Wanted Annual
Ex 7

to

to the accused that they would arrange to get the whole matter settled or decided departmentally so as not to give room for any criminal charge either against the accused or against Mr. Fernandes. In consequence of such inducement and hopes held out, the accused believing that by so furnishing his explanation, he would avoid impending evil if any, gave the written explanation Exhibit L which was written by the accused at the dictation of the said Mr. Subramanya Iyer."

6. The accused made the following Statement before this Court on 14th, 15th and 16th August 1902:-

"I have filed the written Statement dated 7th July 1902 now

now shown to me, before the Committing magistrate. I adhere to it. What I have stated therein is true."

"Mr. Fernandes on being transferred to Mysore handed over charge of the Hospital at Chikmagalur to Mr. T. S. Ranganathan on the morning of 19th February 1902. Before handing over charge, he told me that he had incurred a good deal of expenditure that month and that he stood in need of money, and asked me to draw Rs 100/- and add in excess of the proper amount on the abstract Bill for March 1902. He also added that he would speak to his successor Mr. Ranganathan and get him to sign the abstract Bill. Accordingly, I prepared

abstract

Statement on 19-2-02

Cosbach Bill Exhibit D for
Rs 290-9-6. and drew the same
amount. Out of this, I paid the
Contractor Rs 150/- and odd and
Hospital Servants Rs 21/- and
odd, and the balance I paid
Mr Fernandez when he came to
Kuchmaglur on 28th March 1902.
As regards the other bills, they
related to the period when Mr.
Fernandez was in charge of
the Hospital. I believe that as
found by the auditor excess
sums of Rs 137-3-6 and 156-5-2
were drawn, but they were drawn
under the direction
of Mr Fernandez, and he himself,
returned and misappropriated
them. I received the amounts
drawn from the Treasury from
the Hospital Servants, and paid
them to Mr Fernandez. Mr Fernandes

used,

used to obtain the necessary
vouchers from the contractor for
the items misappropriated by
him. Kizzer khan was the con-
tractor for the supply of articles
both to the Hospital and the Lock-up,
and it was Dr Fernandes that
gave the contracts to him. The
contracts should have been —
sanctioned by the Senior Surgeon,
but such sanction had not been
obtained. Kizzer khan used also
to supply the articles required
for the household of Dr Fernandes,
and when the latter left for Mysore,
it was in Kizzar khan's charge
that all the furniture &c be-
longing to him, (Dr Fernandes)
were left, and they are still in
kizzer khan's possession. The
contractor was thus giving us
false

false vouchers for sums not
actually paid to him and office
copies of detailed contingent Bills
used to be manufactured accor-
-ding to the vouchers. A? Fernan-
-des would settle with the Con-
-tractor what bills and vouchers
the latter should prepare and
submit, the contractor would
then prepare and submit them
to D? Fernandes. A? Fernandes
would then send for me to his
Bungalow and require me to
prepare the detailed Contingent
Bill according to the bills and
vouchers supplied by the Contractor.
I would then prepare the detailed
contingent bills, so that they
may correspond with the --
Contractors bills and vouchers.
I would at the same time,
prepare

See if the bills & vouchers bear out the facts of the case.

prepare the abstract bill also and draw the money on it. Detailed bills are generally prepared in the month following that to which they refer. Abstract bills are prepared after the detailed bills are passed by the Civil Surgeon. The diet and Contingent Registers used to be kept by the Sub-Assistant, Surgeon and the Hospital Assistant. They were not in any way tampered with. I used to prepare office copies of the Detailed Contingent bills according to the diet and contingent Registers and give them to the Demandes. He would then require the Contractor to submit bills and vouchers for sums spent for his household also, and on receipt

Thereof,

thereof, I would, under his orders, alter the bills originally prepared and submitted to him (Dr. Fernandes). I used to alter the bills in the presence of Dr. Fernandes and at his Bungalow. Detailed Contingent bills, as finally approved and passed by Dr. Fernandes, used invariably to differ from the Diet and Contingent Registers kept in the Hospital. No body has ever compared the Detailed Contingent bills with the Hospital Registers and noticed the discrepancy between the two. It is false that Dr. Fernandes has ever been signing papers in the Hospital. He used to transact all office work in

can contradict & Work can't be done by anyone

in his Bungalow and sign all papers there. It is also false that he signed the detailed contingent and abstract contingent bills along with the routine papers, as he deposed before this Court. He used to keep the bills for 2 or 3 days together, carefully go over them, and then sign them. After the fair copies are despatched to the Senior Surgeon with the necessary vouchers, he would then give them to me for record. I was appointed as clerk in the Hospital in June 1891, and Mr Fernandes assumed charge of the Hospital in November 1891. It was since 1895 or 96 that false bills used to be prepared, and excess sums, drawn

attended in June 1891

false bills since from 1895-96

drawn from the Treasury. It
was in 1896 that the Contract Sys-
-tem was introduced. Before
that year, Dr. Fernandes used
to make the purchases in the
name of one of the Hospital
Servants, and I dont know whether
any malpractices have been
then going on or not. Since the
Contract System was intro-
-duced, Habibulla was the
Contractor till the end of
June 1901, and Nizzer Khan
was the Contractor from July
1901. Dr. Fernandes has also
been similarly getting false
vouchers and bills from
Habibulla also, and drawing
excess sums from the Treasury
and misappropriating them.
Habibulla keeps a shop, and

Contract system introduced 1896

Dr F was getting false vouchers & bills from Hab. Habibulla also

Dr. Fernandes used to issue chits to him for the articles required for his household. The amount of these chits used to be included in the Hospital bills submitted by Habibulla. & was not paid even a single pie, out of the excess sums drawn, on any occasion. Would Dr. Fernandes who used to misappropriate the fire wood supplied to the Hospital and feed his dog and poultry from the diet allowed to the patients in the Hospital, say me anything? He did not purchase a single cart-load of firewood after he came to Chittagong. He felled the trees in the Compound and used them as firewood. On this coming to

The

the notice of Mr. Carr, the Deputy Commissioner, a Dr. Fernandes held a nominal sale of firewood and had Rs 2 credited to Government. None of the other officials misappropriated any portion of the excess amount drawn from the Treasury at any time. Neither the predecessor nor the successor of a Dr. Fernandes misappropriated any Government money at any time. Last year, Dr. Fernandes raised horsegram crop in the Compound of his Bungalow and realised about 70 or 8 pallas of horsegram. He sold it just before his transfer to Mysore, and did not credit the sale proceeds to Government. Dr. Ramaswami Iyengar was in charge of the Hospital for

for 2 or 3 months in 1896, Dr. C. S. Nanjappa, for 3 months in 1898. and again this year, and Dr. C. A. Nanjappah, for 3 months in 1900. None of these officers misappropriated any Government money. Exhibits A B and H W are in my handwriting. When Dr Fernandes went away on leave - he asked me to overdraw money from the Treasury and meet his bills, as he has done this year, when he was transferred to Mysore. I refer to exhibit No. 40 to convince the Court, that he used to give me such directions. I must have accordingly, drawn the excess amount (Rs 37-8-3) in May 1898 and disposed it of according to his directions. I see exhibits A J, A K, A L, A X, A X1, and A X2 signed by Dr C. A. Nanjappah. They are in my handwriting. As for the excess amounts

amounts drawn from the Treasury on them, according to auditors statements exhibits AAJ, AAK and AAL, I disposed of them according to the directions of Dr Fernandes. I do not now remember the details & have entered in a note book particulars of the money spent for Dr Fernandes and kept it in the Hospital. It may still be there if it should be sent for and examined. As for vouchers for the checks, sums wrongly drawn during the incumbency of Dr J. S. Nanjappah and C. A. Nanjappah, it was not usual to send vouchers with the detailed contingent Bills in those days. It is only since some time past that vouchers were being sent to Senior Surgeon's office, — Exhibits P and R were in existence when the Copies P, and R, were made from them. I don't know what suspicions were entertained by Dr J. S. Nanjappah with regard to the bills P and R and why he sent for Dr Fernandes. These bills were not prepared after Dr Fernandes' arrival. Had I been questioned by Dr

The note book must be sent for

A certain

Since when?

"Dr: Nanjappah would have explained all about them to him. The office copies of the bills prior to 1895 must be in the office records. I don't know what became of them.

Tappal book

Tappal book is maintained in the Hospital. It was not brought up to date, and it was not sent to the Senior Surgeon's office as required, lest any objection should be taken to its incompleteness. Dr: Fernando did not want any mention to be made of the Tappal book in the letter to the Senior Surgeon. No copies of abstract Contingent Bills were kept. If any information was required with regard to accounts, it used to be obtained from the Treasury Department.

Dr + did not want any mention of the Tappal book

Copies of abstract bills were not kept.

Dr: Fernandes when he left for Mysore told me that Ramachendra Iyer would pay me Rs: 75-12-0 and that on receipt of it, he would write to me as to its disposal. Ramachendra Iyer did not pay me the amount. I wrote to Dr. Fernandes communicating the same to him. It is true that he asked Ramachendra Iyer to pay it to me at my request. Dr Fernandes used to leave some money with me for his private expenses, but it was not his private money. It was the excess amount drawn on Abstract Contingent Bills from the Treasury. During his absence from Head Quarters, I used to meet his private bills from that money.

4. However

Whenever he was present at Head Quarters
he himself used to pay his bills, &c. How-
-ever, by his desire, I used to go to Shops
and make purchases on his behalf. It
is not true that he left with me a per-
manent advance of Rs 100/ every month
(occasionally during his absence, he used
to leave with me Rs 50/- or 60/- for meeting
his private expenses. The chits and bills
produced yesterday in Court, Exhibits
Nos: 12 to 41 were addressed to me by Ar
demanding that I might pay his pri
-vate bills, &c, from the deposit of
Rs 50 or 60/- that he used occasionally
to make. It is not true that he made

Ser entrance of 100 Rs Remitt

Drew money from Ar's private funds

any settlements of accounts with me be-
fore he left for Mysore. He owed me some
money which he promised to settle after
going to Mysore, but has not done so
yet. He still owes it to me. I cannot
say how much. It may be about Rs.
50 or 60/- I see Exhibits F and H. They
are in my handwriting. Dr. Nanjappa,
when he went to Bangalore, consulted
Dr: Fernandes, and on his return issued
me order Exhibit No. 42 calling upon
me to submit my explanation: He
pressed me at the same time, not to
implicate any one else, and allowed
me time for furnishing my explanation
till the evening. This was on the 18th April
1902

1902. On receipt of Exhibit No. 42, I
was about to write and give explanation,
stating true facts, but as Dr. Rajaffah
pressed me not to implicate others, I
did not write it at once. On the 5th April,
Dr: Krishnaswami Rao met and told me
that Dr Fernandes had sent word,
through Dr. Rajaffah, that if I re-
-signed my appointment, there would be
an end of all troubles and enquired
what the matter was. I gave no informa-
-tion to Dr Krishnaswami Rao. On 7th
April 1902, Dr: Rajaffah sent me
reminder Exhibit No: 3 calling upon
me to furnish my explanation within

Hunt-Krishnaswami Rao
met me on 5-4-02

further delay. On the 21st inst, I went to see Dr Ramjaspah at his house, when he showed me telegram, Exhibit D, and told me that if I did not submit any explanation and refund the money overdrawn, he would hand me over to the Police. I then replied to say that I was unable to furnish any explanation without implicating others, as directed by him (Dr Ramjaspah) that by speaking the truth, I had to implicate others, and that I would write any explanation that he might dictate. He also enquired whether I would refund the money overdrawn, and told me that if I was able to

to refund it, he would speak to Dr. Benson when he came and get him to take departmental notice of my death. I told him that it was not that I ate up the money, and that I had no money to refund. He then told me to write to Dr Fernandes and get the money. He then suggested to me to go to the Head Master of the School, stating that I could get the explanation written by him accordingly, I went to the Head Master, and he then dictated to me Exhibit H, and I wrote it at his dictation. It was under such circumstances that

Headmaster

Exhibit H was written, and what is stated
therein is not true. On 5th May 1902,
Dr. Benson arrived at Chichmaghur.
I furnished my explanation Exhibit
H, at 12 o'clock on 21st April, and
at 4 P.M., Dr. Ramjaspah wired to Dr:
Benson, as in Exhibit G. No reply was
received to that telegram. On the 23rd
April, Dr: Ramjaspah sent another
telegram regarding the same matter.
No reply was received to it. He then
wrote a D.O. Exhibit K to him. Dr.
Benson then came to Chichmaghur
on 5th May 1902. Dr Ramjaspah,
then, told me to adhere to the
explanation

H. I asked me to adhere to H

explanation already furnished, and below
but in spite of being departmentally pun-
-ished and of the money overdrawn being
also refunded by Dr. Fernandez, should
I adhere to my former explanation.
I accordingly made statement Exhi-
bit N before Dr Bevan. I had made
the statement exhibit No. 6. Dr J.S.
Ranjahhah was also present when I
made it. and I could not disclose
all the facts freely and unreser-
vedly in his presence. As I had not
all the papers and references with
me, I refused to sign it. It was
made at Bangalore in the.

of Drs Benson and Ramjatan, and
Dr Maduiah. On 12th May 1902, I returned
to Chieftainess, on the 13th May, 1902, a
Complaint was lodged against me before
the district Magistrate. On the 14th my
house was searched, and warrants for
my arrest, issued on the same day.
On 6th June, I was arrested. Before my
arrest about 15th May, I delivered
to the Superintendent of Police exhibit
12 to 41 which he produced yesterday.
I have nothing else to say, except
that I am a subordinate and that I
did everything under the orders of
Dr. Fernandes. He used to tell me

Next -

that he as the Civil Surgeon was re-
-sponsible for everything, and that I
had merely to carry out his orders.
To save himself, he has thrown the
entire blame on me. My lawyers
will name my witnesses."

"I file the detailed Contingent
Bills marked exhibits 43 to 47. Exhibit
No 43 shows that the Statement of
Mr: Fernandes that he was not aware
of the Budget allotments made and
that he signed the Bills along with
other routine papers is false. In
that Bill (Exhibit No. 43), he has

Ex. No. 43

initialled the entries, showing the
Amount drawn on the Abstract Com
-bigent Bill. Exhibit No. 44 shows Ex 44
that Dr. Fernandes himself has made
certain corrections in red ink, and that
-his statement that he made no cor-
-rections in any of the detailed com-
-bigent Bills is false. Dr Fernandes
was in the habit of supplying the
Hospital with milk. She was also
selling the empty bottles to the
Hospital. Exhibit No: 45 shows
that charges for milk were entered
in Mrs. Fernandes name. Exhibits

Dr F was suffering with his Hospital. &c

Ex 45. Shows charges for milk entered in Mrs Fernandes name

Nos:

Nos: 46 and 47 show that cloths pur-
-chased for the private use of Dr. Fer-
-nandes from the shop of Banny Ram
Marwadi were charged in the Hospital
Bills. The cloths purchased by Dr.
Fernandes are entered in the shop
accounts of Banny Ram. They
were not intended for the Hospi-
-tal. The average amount of Govern-
-ment moneys embezzled was not
less than Rs 100/- monthly. Exhibits
Exs 48, 49, 50 Nos. 48, 49 and 50, and exhibits

and H N P are all in my handwriting."

7 The following witnesses were examined for the defence: —

(1) V. Subrahmanya Iyer.

(2) Krishnaswami Rao

(3) P. N. Lakshminarasaiya

(4) Habibulla Khan, and

(5) Hindoojee.

8 The following exhibits were filed for the defence: —

I. Draft Copy of letter dated 24th ~~March~~ March 1902 written in pencil by Dr. Ramiengar to Dr. Fernandez.

II A portion of the deposition

of Dr. Ranjappa before the committ-
-ing Magistrate.

III. Order dated 20th April
1902 issued by Dr. Ranjappa
to the accused.

IV. Another portion in the
depositions of Dr. Ranjappa
before the Committing Magis-
-trate.

V. Copy of telegram from
Senior Surgeon to Dr. Ran-
-jappa

VI. Draft notes taken by
the Senior Surgeon when
the accused was examined
before

VII Letter dated 9th March 1902 written by Dr. Fernandes to the accused.

VIII A portion of the deposition of Dr. Ramjaffrah before the Committing Magistrate.

IX. Letter (not dated) written by Dr. Fernandes to the accused.

X Writs dated 25th March 1902 written by Writs to Writs

XI. Writs dated 18th March 1902.

XII. A chit dated 1st October 1901 sent by Dr. Fernandes to the accused for Rs 10/-

XIII A chit dated 12.4.1894 sent by Dr. Fernandes to the accused for Rs 20/-

XII. Writ dated 5-6-1895 for Rs. 25/-

XV. Writ dated 27 5 1900 for Rs. 30/-

XVI. Writ dated 21 6 1901 for Rs. 35/-

XVII Writ dated 29th June for Rs. 5/-

XVIII. Writ dated 5.12.1898 for Rs. 40/-

XIX A chit sent by Dr: Fernandes to the accused asking him to pay Rs. 15 to Mayapath Rs

XX. Writ sent by Writ for Rs. 20/-

XXI. Writ - Writ for Rs. 3/- (dated 11.1.1856).

XXII. Writ dated 6.8 1852 for Rs. 20/-

XXIII. Writ dated 7.5.1894 for Rs. :-/

XXIV. A chit dated 15 5 1894 sent by Dr Fernandes to the accused asking him to send Rs 12/-

XXV Ditto dated 1.2.1853 asking the accused to deposit Rs. 10/- in Post Office Savings Bank and Rs. 20/- in Government Savings Bank.

XXVI A chit asking him to send Rs. 10/- and to get some wine from Rajapathi Row for Rs. 20/-

XXVII Ditto dated 11 3.96 asking him to pay Rs 15/- to Contractor

XXVIII Ditto asking him to come up with Rs 10/-

XXIX Ditto asking him to send silver Change for Rs 20/-

XXX. Chit dated 12.1.1897 sent by Dr. Fernandes to the accused for Rs 40/-

XXXI. Ditto dated 27 2 1894 for Rs 2/-

XXXII

XXXII. Chit sent by Dr. Fernandes to the accused for Rs 40/=.

XXXIII. Ditto dated 14.1.1853 for Rs. 4-8—.

XXXIV. Ditto asking him to send a cart.

XXXV. Ditto asking him to get one bullock and yoke for Mrs. H.

XXXVI. Chit dated 20.4.1854 asking him to send one seer of butter for Mrs. Hugon.

XXXVII Letter written by Dr. Fernandes to the accused.

XXXVIII. Ditto — ditto dated 7.4.1854

XXXIX Ditto dated 28.11.1892.

XL Ditto dated 7.8.1856

XLI. A chit sent by Dr. Fernandez to the accused for Rs 10/-

XLII. Order dated 18.4.1892 issued to the accused by Dr: Nanjappa

XLIII. Detailed Contingent Bill for January 1895.

XLIV. Ditto - Ditto for September 1895.

XLV. Ditto - ditto for May 1901.

XLVI. Ditto - ditto for June 1901.

XLVII Ditto - ditto for July 1901.

XLVIII. Receipt dated 15.9.1900 obtained from the shop of Habibulla Khan Contractor.

XLVIII a. Entries in the Order book produced by Habibulla Khan.

XLVIII b Abstract Contingent bill for September 1900.

XLVIII c

XLVIIIc Detailed Contingent Bill for September 1900.

XLIX Receipt dated 14.5.1901 obtained from the shop of Habibullakhan.

Habibulla

XLIXa Entries in the Day Book produced by Habibullakhan.

Habibulla

XLIXb Entries in the Diet Register.

L. Receipt dated 12.4.1901 obtained from the shop of Habibullakhan.

Habibulla

La. Entries in the Day Book produced by ditto.

Habibulla

Lb. Entries in the Diet Register.

LI Entries in the account-book produced by Manwar Hindoji, 5th witness for defence.

Hindoji

LT a. Entries in the account produced by Murwadi Hindoo-ji, 5th witness for defence. Hindoo

LII Order dated 21-4-1902 issued to the accused by Dr. Ranjappa.

Q. Before proceeding to a consideration of the facts of the case constituting the charge, I shall state briefly the circumstances which led to the discovery of the defalcations which have apparently been systematically going on for years back, at least from 1895 or 1896 according to the accused.

10 7th witness Mr: Fernandes, the permanent Civil Surgeon in charge of the

the Hospital at Chickmaglur, and on being transferred to Mysore, he handed over charge of the Hospital on 19th Feb- -ruary last to the 1st witness Mr. T.S. Narajapah who was appointed to officiate for him during his absence on duty at Mysore. On 28th March last, the Senior Surgeon and Sanitary Commissioner to the Mysore Government addressed Exhibit A V to the Offi- -ciating Civil Surgeon, Chickmaglur, (1st witness), observing that the detailed Contingent Bills of the Civil Hospital for November, December, January and February last alleged

have been despatched, did not reach
his office, and requesting the officia-
-ting Civil Surgeon to send Copies
of the same with the necessary -
Vouchers and Topical book. There-
-upon, the officiating Civil Surgeon
(1st witness) wrote a D.O. to Mr. Fer-
-nandes (Exhibit No: 1), stating
that "the office Copies of the above
bills do not tally with the Hospital
Register and that no Topical book
is kept in his office" and requesting
that he (Mr. Fernandes) should
himself visit Chelmagar and a

the accounts, books, &c. Mr. Fernandes wrote to the accused informing him that he would be at Chichnaghur on the 28th idem, and asking him (accused) "to meet him at the Travellers Bungalow with all books, &c., and keep everything ready" (Exhibit No: 10)

Mr. Fernandes accordingly arrived at Chichnaghur on 28th March, and fair copies of the bills for January, 1902 and February 1902 (Exhibit P, and P1,) prepared by the accused and signed by the Officiating Civil Surgeon, took them himself,

delivered them to the Manager of the Senior Surgeon's office at Bangalore. The demand of the Senior Surgeon for the missing bills was thus satisfied and all seemed right. This, however, was not to be.

11 On 12th April 1902, one of the Hospital Assistants went to the Treasury to cash the Abstract bill for that month which was for Rs. 226-14-1. While cashing the bill, the Treasury Accountant casually observed that the bill for that month was for smaller amount than usual at least than the top the pre-

previous month. The Hospital Assistant who knew that the bill for
the previous month (March 1902) was for
even a smaller amount was rather
surprised at the Treasury accoun-
-tant's remark, but the latter con-
vinced the Hospital Assistant by
showing him the Registers maintained
in the Treasury department, from
which it appeared that the amount
drawn on the bill for March was
Rs. 290-5-6. Thereupon, the Hospital
Assistant Communicated his sus-
picions to the Sub Assistant Sur-
-geon Dr. Anantha Ramiengar,
who in his turn communicated them
to the Officiating Civil Surgeon Dr.

Ranjappah. The latter went over to the Treasury, and ascertained that whereas the amount of the Detailed Contingent Bill for February which was cashed in March and which should correspond with the amount of the Abstract Contingent Bill for the latter month, was Rs: 169-7-6 (Exhibit A), (exclusive of Rs: 3-6-6 subsequently drawn), that drawn on the abstract Bill (Exhibit D) for the same month was Rs: 290-9-6, showing an excess of Rs: 121-2-a. Mr: Ranjappah finding the matter serious, at once proceeded to Bangalore & at-

-re might represent the matter person-
-ally to the Senior Surgeon and obtain
his orders. She at the same time asked
Mr. Fernandes also to direct him at
Bangalore the Senior Surgeon
was, however, absent from the
Station, and both Mr: Ranjappa
and Mr: Fernandes returned
to their respective Stations, leaving
Exhibits C. and D 13 with the
Manager of the Senior Surgeon's
office Mr: Ranjappa

-his return to Chiefmagbur, called
upon the accused (Exhibit No.
42) to submit his explanation
The accused after some delay
submitted his explanation Ex-
-hibit H, admitting his guilt,
and to this explanation he ad-
hered (Exhibit M), when the
Senior Surgeon subsequently
visited Chiefmagbur. Despite
the recommendation of the
officiating Civil Surgeon. that
the

the accused should be dealt with departmentally, his prosecution was eventually moved (Exhibit N). Hence the present proceedings against the accused.

12. For a clear and proper understanding of the facts of the Case, it is necessary that the system of accounts, Registers, and bills in vogue in the Hospital at Chickmagalur should be described. The Hospital

Contains accommodation for in-patients,
and the supplies needed for such
patients as well as the Country medicines.
and sundry other articles in daily
use are supplied by the Contractor
The Contractor has an Order Book, in
which the articles required, whatever
they may be are entered by the As-
-sistant Surgeon or an Hospital As-
-sistant, and whatever articles are
supplied by the Contractor are at once
entered in the Diet Register and the
Contingent Register maintained
in the Hospital, by either the Assis-
-tant Surgeon or one of the Hospital
Assistants. After the close of the

P. T. O.

Month the Contractor submits a bill for
the articles supplied by him, and it is then
checked with the Registers referred to,
and if found correct, it is transferred
to another bill called the Detailed Con-
-tingent Bill prepared by the writer.
Certain fixed charges, such as Ward
Cooly, Dhobies' wages, actual burial
and telegram charges, &c, have also
to be met, and these also along with
the Contractors' bills so passed, are in-
-cluded in the Detailed Contingent Bill,
for the amount thus arrived at, an
Abstract Bill is prepared, and it is
presented at the Treasury, and cashed
from the money is drawn.

the charges incurred in the previous month,
whether by the Contractor for the articles
of diet and medicines supplied or other
-wise. Thus the actual expenditure
of each month is shown in the Detailed
Contingent Bill of the next month,
and it is only after such detailed
Contingent Bill is approved and passed
by the Civil Surgeon, that the Abstract
Contingent bill can be prepared, and
such Abstract Bill is invariably for
the total sum entered in the Detailed
Contingent Bill. It is further clear
that while the Detailed Contingent Bill,
bearing the new items referred to
above as fixed charges, should agree
with the Contractors bills, the latter in
their

their turn must agree with the Diet and Contingent Registers, which again must only contain the articles entered in the Order Book of the Contractor and which he was able to supply. The money drawn on the Attached Bill is disbursed to the Contractor and others entitled thereto, and the receipts obtained from them are forwarded as vouchers to the Senior Surgeon monthly with copies of the Detailed Contingent Bills.

13. This briefly, is the system in force in the Chief Surgeon's Hospital. It is admitted on all hands that the Diet and Contingent Registers

-ruve been properly kept by the Assis-
-tant Surgeon or one of the Hospital
assistants, and that neither of them
has been privy to any of the mal-
practices or fraud committed. On
the other hand, it is by reference
to these Registers that defalcations
have been discovered and traced to
the accused. What the accused
did was this. On receipt of the Con-
-tractors bills, he prepared detailed
Contingent Bills just as he billed ab-
-solutely without any reference to and
without being guided by the Diet and
Contingent Registers, taking care to
manipulate the bills so as to show
larger sums than what were actually
due to the Contractor or others. The i

-has done by (i) charging higher rates, by
charging for (ii) articles not covered or supplies
and not entered in the Diet and Con-
-tingent Registers, by increasing (iii) the
number of articles supplied, and by
incorrect (iv) totals. A cursory examination
of the Detailed Contingent Bills and their
Comparison with the Diet and Contin-
-gent Registers would have at once
disclosed the difference between the
two and exposed the fraud, but
no body seemed to have taken the
trouble to so examine and com-
-pare them. I have already observed
that the Attached Contingent Bill on
which the money was drawn for

represented the total of the Detailed Contingent Bill, and when the latter has been falsely prepared, so as to show larger sums than were actually done, it follows that the difference between the sums shown in the Diet and Contingent Registered in the Abstract Contingent Bills is the sum drawn in excess and embezzled by the accused or others. It may be asked and asked pertinently, how vouchers were forthcoming for the excess sums thus drawn, and the accused, when questioned on the subject explained that the Contractor used to be induced by Dr. Fernandes to give any vouchers that might be required

16

to support such false bills.

14. With the above explanation, it will be easy to understand how the bills to which the charges against the accused relate, have been manipulated, and I shall at once proceed to consider them.

15. Exhibit P is the detailed Contingent bill for the articles used in December 1901, and it was prepared in January 1902 and shows a total of Rs: 323-15-11. This one of the bills which did not reach the Senior Surgeon's office and for which he had to send a reminder. Exhibit P, is a fair copy of the same prepared by Dr. Fernandes when he printed chief complaint against Dr. Nair

And it shows the same amount. The amount of this bill, namely, Rs.323-15-11 was also the amount of the Abstract Contingent Bill, Exhibit J, and it was drawn from the Treasury on 10th January 1902. The proper amount due to be drawn according to the Auditors Statement Exhibit S, which was prepared by reference to the entries in the Diet and Contingent Registers (Exhibits Q and R) was, however, only Rs: 186-12-5, the amount overdrawn and misappropriated being Rs. 137-3-6.

16. Exhibit U is the office copy of the Detailed Contingent Bill for the articles used in January 1902, and must have been prepared in

in February 1902. Exhibit E, is a fair copy of it which Dr. Fernandes got prepared after his arrival at Cuttack on the 28th March last. Both these bills showed expenditure of Rs 360-6-7 as incurred during January 1902, and this sum was drawn on the Central Contingent Bill Exhibit Y for January 1902. The auditors statement Exhibit X and the Diet and Contingent Registers, Exhibits V and W show that the actual expenditure incurred in January 1902 was only Rs 204-1-5, the difference of Rs 156--5-2 being the excess drawn and mis-appropriated.

17. Similarly Exhibit A is the Detailed Contingent Bill for the articles Spent in February 1902, and it was per bar-

by the accused and passed by the Officiating Civil Surgeon for Rs 169-7-6, exclusive of a sum of Rs 3-6-6 refunded. The auditor's statement Exhibit E, which was prepared after reference to the Diet and Contingent Registers Exhibits B and C, shows also Rs 169-7-6 as the proper amount due. The abstract Contingent Bill for the same month which should agree with the Detailed Contingent bill (Exhibit A) is however, for Rs 290-9-6, the excess amount drawn and misappropriated being Rs 121-2-a. In this case, the excess amount was obtained not by manipulating the Detailed Contingent Bills but by altering the figures in the abstract Contingent

Bill

Bill from Rs 169-7-6 to 290-9-6. The reason for the different procedure adopted by the accused with the bill referred to is obvious. In the case of the first two bills, fraud was committed by altering the Detailed Contingent Bills and this he was apparently able to do with Dr. Fernandes as his master, but when he came to prepare his bill for March (Exhibit A), Dr. Fernandes had left and Dr. Nanjappah had succeeded him. Dr. Nanjappah had the bill (Exhibit A) checked and examined by the Assistant Surgeon before signing it, as may be seen from the endorsement made at the foot thereof, and the

accused has apparently found it impossible to tamper with it, especially as the figures therein, unlike the bills of Dr. Fernandes' days, had been inked. The only course left open to the accused, if he was to draw excess money, was to alter the abstract Contingent Bill, (Exhibit R), and this he has done by changing the figures 169-7-6 to 290-9-6, and by prefixing 1 to 98 against "diet to patients", apparently after it was signed by the Officiating Civil Surgeon.

18. The accused, while admitting the embezzlement of Rs 121-2--, has, however stated both in his written statement Exhibit AAN, and in his Examination before this Court that

11.

the bill originally prepared by him and signed by Mr. Navaratnam was for Rs 290-9-6 and that he did not alter it, after it was signed by Mr. Navaratnam. Mr. Navaratnam denies this and swears that the bill as originally prepared and signed by him contained the figures Rs 169-7-6, and that they were subsequently altered to Rs 290-9-6. I see no reason to discredit the sworn testimony of Mr. Navaratnam, especially as it is corroborated by Exhibit F which is in the accused's own handwriting and which shows the amount drawn on account of Contingent Bill No 9 (Exhibit D) was Rs 169-7-6 and not Rs 290-9-6.

19. Here it may not be out of place to observe that Mr. Navaratnam

would not have gone out of his way
to inform Mr. Fernandes of the dis-
-crepancies between the Office copies
of the Detailed Contingent Bills from
October to February last and the
Hospital Registers and allowed
him to correct them, and then him-
-self signed the fair copies of such
bills as true copies, knowing all the
while that the copies he was signing
were all false and differed materi
-ally from the Hospital Registers.
Mr. Fernandes does not of course
admit that the bills had been
manipulated under his direction
or even with his knowledge, but
professes to have had nothing
whatever to do with their prepa
-ration, and states that his visit

to

to Chikmagalur was quite uncon-
-nected therewith. His letter to the
accused (Exhibit No. 10) however, be-
-trays the object of his visit and it
is quite clear to me that the fair copies
(Exhibits P, and 86,) were prepared,
if not under his direct personal
supervision and direction, at least
with his cognizance and that he
was fully interested in seeing
that no further hitch occurred
in the respect of them. Otherwise, why
were the bills and the Registers re-
-moved to the Traveller's Bungalow,
and fair copies of the missing Detailed
contingent bills, prepared in the
room next to what he occupied,
and why did he take the pains

containing such fair copies and deliver it personally to the Manager of the Senior Surgeon's Office, making it "all right" with him about the Tappal book? The evidence of Mr. Fernandes and Mr. Nanjappah regarding the preparation of the fair copies in question materially differ from each other, but on the whole, I am inclined to believe that however much Mr. Nanjappa may be to blame in the matter, he has spoken the truth in this Court.

20. From the foregoing, it is clear that the accused has embezzled the sums of Rs 137-3-6, Rs 156-5-2, and Rs 121-2-, specified in the Charge,

and

and he has throughout, not only in his statements, exhibits H, M, No. 6 and AAN, but also in his examination before this court, admitted the defalcations and the falsification of the bills. The admission contained in Exhibits H. and M. which were made before he was handed over to the Magistrate, are somewhat different from those subsequently made, in that in Exhibits H and M, he has unreservedly himself accepted all the responsibility and blame, while in the other statements, he has qualified the admissions made, by stating that he has been acting under the orders of Dr. Jeeman deceased

the matter, that it was Dr. Fernandes that had been systematically misappropriating the excess sums drawn from the Treasury, and that in the first explanations submitted by him (Exhibits H and M), he omitted the name of Dr. Fernandes on the promise made and the understanding held out by Mr. Navaratnarajah, officiating Civil Surgeon, and the Head Master of the local High School, that he (accused) would be let off with a departmental punishment and not criminally prosecuted. Should he (accused) abstain from dragging Mr. Fernandes' name.

21. With regard to the Head

Master

Master, I may at once state that there is absolutely no proof whatever that he had anything whatever to do with the accused or his explanation. Dr Nanjappah denies that he ever perused the accused to the Head Master, and the latter swears that the accused never came to him and that his name was dragged at the instance of certain mischief-mongers at Chikmagalur, as he was a friend of Dr. Fernandes. In deed, the bad English, in which the accused's explanation (Exhibit A) was couched, shows that it could not have been drafted by the Head Master.

22. As regards Mr. Nanjappah, I cannot say the same of him. His whole behaviour and the correspondence filed in the case show that from the very outset, he has been doing his best to help Mr. Fernandes out of the difficulty and see that his name was not dragged into the mire.

23. As soon as Mr. Nanjappa's discovered that there were alterations in the office copies of certain Detailed contingent Bills, and that they did not agree with the Hospital Registers, instead of reporting them to the Senior Surgeon, and exposing the whole fraud, he writes to Mr. Fernandes informing him of the same Solicit-

his

his advice and suggests to him to come
to Chikmagalur, and set matters
aright (Exhibit No. 1). Not only this
but also with full knowledge of the
facts, allows Mr. Fernandes to get
prepared false copies of the missing
Detailed Contingent bills, (Exhibits
P, and Q,), signs them as true copies,
and sends them to the Senior Surgeon
without bringing to his notice all
the circumstances connected therewith.
Subsequently when in April further
embezzlement of Government money
came to light he writes to Mr. Fernan-
des again to meet him at Bangalore
and after his return from Bangalore
acting on the suggestion of Mr. Fernandes
sends word to the accused through
Mr. Krishna Swami Rao, that

would be advisable for him (accused) to resign his appointment, so that there might be no trouble to Mr. Fernandes or others, and when the accused did not see fit to comply with the advice tendered and resign his appointment, Mr. Nanjappa at once calls upon him by Exhibit No. 42 to submit his explanation. After telegram was then received from the Senior Surgeon (Exhibit 3) directing that the case should be put into the hands of the Police, but even then, Mr. Nanjappa does nothing except using it as a threat against the accused and requiring him to submit the explanation called for without further delay (Exhibit No. 3). The accused then submits

the explanation (Exhibit A) taking
the entire blame on himself, appa-
-rently as desired by Dr. Nanjappah
and the conduct of the latter is at
once changed. He becomes at once
all kindness to the accused, de-
-clines, rather defers to carry out
the order of the Senior Surgeon to
hand over the accused to the Police,
recommends him for mercy to the
Senior Surgeon and begs of him to
come and hold a personal enquiry
into the matter (Exhibit F). Nor does
he stop here. On the very day that
the accused furnished his ex-
-planation Exhibit A, Dr. Nanjap
-pah actually directs the accused
to resume his duties (Exhibit No. 52)
and dismisses the jury which he

veen withheld. The Senior Surgeon either took no notice of the recommendation for mercy submitted by Mr. Navajappah, or was slow to take notice of it, but the latter getting impatient of the delay addressed a D.O. (Exhibit K) reiterating his recommendation that the accused "for the prestige of our Department should be departmental". dealt with. Dr. Benson subsequently visited Chikmagalur on 5th ellay and the accused states that on Mr. Navajappah's promise that he would be departmentally dealt with, and the money overdrawn, refunded by Dr. Fernandes, he (accused) adhered, in his statement before Dr Benson, (Exhibit M)

to the explanation originally submitted by him (Exhibit H). It may be here observed that in the statement which Mr. Navaratnam himself made before Dr. Benson (Exhibit L), not a word did he say about Dr. Fernandes or the fair copies of the missing bills that were got prepared under his supervision. The behaviour of Mr. Navaratnam towards the accused subsequent to his submitting the explanation, was in direct contrast to his behaviour before it was furnished, and the key to it is to be found in his deposition extracted below:—

"I did not ask the accused to explain how and when he made the alterations. I forgot

"questioning the accused about them, I wanted to see what Dr. Fernandes had to say in the matter. When the accused told me that he wanted to meet Dr. Fernandes Bills from the Hospital money, I did not ask him about the said bills, but told him that the alterations had been made by himself (the accused) and that he was improperly incriminating Dr. Fernandes. I did not wish to hear the accused incriminate Dr. Fernandes. I did not mention this fact in any of the reports I made to Dr. Benson."

24. This is exactly what the accused also says. His plea before this Court is that in the first instance he wished

to

to state facts as they occurred implicating Dr. Fernandes, that Mr. Naujapa would not allow him to do so, that by threats and promises of pardon held out to him he furnished explanations Exhibits A and M. omitting therefrom all mention of Dr. Fernandes, and that the written statement subsequently filed by him before the Committing Magistrate contains a true version of the facts. For the reasons above set forth, I must accept the accused's plea and set aside the statements exhibits A and M made by the accused as irrelevant under the provisions of Section 24 of the Evidence Act.

25. It is, however, due to Dr. Fernandes to state here that, according to him,

the explanations at first submitted by the accused (Exhibits A and B) were spontaneous and in accordance with the true facts of the case and his enemies got the accused to falsely implicate him, and that he has undoubtedly enemies at Chikmagalur.

26. Both in the written statement filed by the accused before the Committing Magistrate as well as in the statement made before this Court, the accused while admitting his guilt, has pleaded that he has been acting under the orders of his official superior viz Mr. Fernandes in preparing false bills and drawing excess sums from the Government Treasury, and that it was Mr. Fernandes

Pc. 1

that misappropriated the sums to draw on. Such a plea cannot avail the accused, nor protect him from the consequences of his criminal acts. He must, therefore be pronounced to be guilty.

27. Whether the statement of the accused that Mr. Fernandez has been systematically falsifying the bills and overdrawing money from the Treasury is true or otherwise it may not be necessary for the purpose of the present case to determine, but the matter being one of momentous consequence, as affecting not only the character of certain officers of the State holding high and responsible appointments but also public interests, I feel it my duty to not

however briefly, it may be, some of the grave irregularities which the present trial has brought to light.

28 For years past it has been known that there has been no agreement of any kind, between the Dekaited Contingent Bills and the Hospital Registers, and that the former used to be altered according to the pleasure of the accused, and excess sums drawn on such altered bills. The Civil Surgeon has got a large staff of subordinates to help him in his work, viz, an Assistant Surgeon, one or more Hospital assistants and a writer, and yet with such a staff, it is surprising that he did not have the bills properly scrutinized and checked before he signed them.

Sir

The Diet and Contingent Registers are said to have been kept by the Assistant Surgeon or one of the Hospital assistants, and yet it is very strange that the Detailed Contingent Bills which are prepared from these Registers are not required to be checked and initialled by the Assistant Surgeon or the Hospital Assistant. Mr. Fernandes no doubt says that before initialling the bills he "must have been told that they were all right" by the Assistant Surgeon and in his absence by one of the Hospital assistants, but why did he not insist upon the Assistant Surgeon or the Hospital Assistant initialling the bill, in token of his having checked

and examined it? Again has the
Civil surgeon at any time satisfied
himself whether the Diet Register
which is copied from the bed-head
tickets of patients has been regu-
larly and correctly kept by his
subordinates? Were the contractors'
bills at any time checked and compared
with this order book? Dr. Fernandes
admits that at no time he checked
them, such work being left to the
assistant or the writer. But was it
not necessary to see that the latter
did his work properly and was
no supervision over his work needed?
Again, according to Dr. Fernandes,
it is the accused that used to prepare
the bills, and submit them for signature,
that

that used to present them at the treasury and draw the money, and what is worse that used to disburse the money. Did it not have struck any intelligent man of business that the combination of so many functions in one individual of the status and pay of the writer was exceedingly risky and liable to be abused? and yet this is what Dr. Fernandes says:

"During the 10 years that I have been in charge of the Hospital I did not see the money drawn from the Treasury before it passed to the accused xx. I leave all the figure work to the writer. I never examined and ascertained how much was drawn.

"The Treasury, how much was spent,
and how much remained avail-
-able either at the end of a month or
a year. I trusted the writer and
left such work to him. No account
is kept in the Hospital to show the
receipt and disbursement and
the balance available. This is noted
in the detailed Contingent Bill. XXX.
The bills presented by the writer
are signed as a matter of routine.
I simply ask him whether the bill
is all right, and on his assurance
that it is so, I sign it. I had no time
to do more. I don't look into the
vouchers for the disbursements
made. It is the writer's work. XXX.
We have to exercise check over the
writer, but practically there is none".

XX "It has not been the practice in the Civil Hospital to keep copies of abstract Contingent Bills. No account is kept to show the actual amount drawn on abstract Contingent Bills. If it is necessary to know the exact amount drawn in any month it would be necessary to call for the abstract Contingent Bill."

After this confession by Dr. Fernandez, the wonder is not that so much money was systematically embezzled, but more was not. Comment on the above is superfluous and it speaks volumes for itself.

29. One peculiarity that I noticed which in no small degree must have facilitated the perpetration of gross frauds is the significant

fact that the figures in all the Detailed Contingent Bills are entered in pencil. As to why they were not inked, no explanation is forthcoming.

30. Having alluded to the general laxity which characterised the work of the Civil Surgeon's office in the matter of pecuniary transactions, I shall proceed to notice one or two specific instances of irregularities, to use no stronger language.

31. In 1900 Rs 488-8-0 was sanctioned for the purchase of medicine for the use of the inpatients at the Hospital. Mr. Fernandes, while admitting that he did not enter the order for the purchase of the articles in question in the contractor's order

Book

Book, says that he purchased all
the articles himself through the con-
-tractor. The amount is shown in
the detailed contingent Bill for Sep
-tember (Exhibit 48c) and drawn
on the abstract contingent Bill
for that month (Exhibit 48b). The
Detailed contingent Bill is sup-
-ported by the contractor's receipt
Exhibit No. 48 for that month, but the
Contractor examined as the 45th
witness for the accused says that
he did not supply the articles in
question, and that he merely signed
the receipt at the request of D. Fernan
-des. The contractor is a Lubbay who
does not know Canarese and he says
that he has been in the habit of
signing similar receipts

were prepared and presented to him.
The accused corroborates the witness,
and admits that it has been usual
to get the contractor to sign any
receipts that might be required.
On the other hand, 5th witness Hin-
dujee's book (Exhibit No. 51) shows
the sale of certain articles of bed-
ding in the same month. He is stated
to have sold them for the private
use of Mr. Fernandes.

32. Again in the Detailed Contingent
Bills for June and July 1901, exhibits
Nos. 46 and 47 the following entries
appear.

Bunny Rani (part payment) Rs 27/-
(Exhibit No. 46)

Bunny Ram — — Rs 30/-
(Exhibit No. 47).

It is not clear how such entries

came

came to be made in the Hospital bills, as they do not give the details of the articles sold to the Hospital. The accused, however, says that they relate to the purchase of certain cloths for the private use of Dr. Fernandes, and that Bunny Rao's account would bear him out. Bunny Rao, owing to the death of his brother from plague, could not attend the Court, and it is therefore not possible to say how far the statement of the accused that the items entered in the Bills Exhibits 46 and 47 were not in connection with the legitimate charges for the Hospital is true.

33. How such items objectionable on their very face, came to pass unnoticed at the hands of the

-higher officers is not clear.

34. These are serious matters affecting the character of Dr. Fernandes and require further investigation. I can say nothing about them at the present stage, as Dr. Fernandes had no opportunity of meeting the slanderous accusations made against him.

35. I must here take this opportunity of stating in fairness to Dr. Fernandes, that all the charges levelled against him by the accused cannot be true. The accused is known to have been falsifying records, and drawing moneys and misappropriating them not only during the days of Dr. Fernandes, but also in the days of his

J. S. Nanjappah and C. H. Nanjappah, assistant surgeons who officiated for Dr. Fernandes, during his absence on leave for instance in May 1898 and in February, March and April 1900. In May 1898 Dr. J. S. Nanjappah, was the officiating surgeon, and the accused admits that after preparing the Detailed Contingent Bill for that month (Exhibit AA) for Rs 221-12-5 and drawing the same, amount on the abstract Contingent Bill (Exhibit AW) the amount actually spent by him was Rs 184-4-2, the balance of Rs 37-8-3, shown in the auditor's statement (Exhibit AAJ) being misappropriated by him.

36. Similarly the accused has misappropriated Rs 64-15-6 in February 1900 (Vide Exhibit A J, A A J, and A X) Rs 60-2-6 in March 1900 (Vide Exhibits A K, A X, and A A K) and Rs 59-15-4 in April 1900 (Vide A L, A X 2 and et et A L), when Dr. C.A. Nanjappah was in charge of the Hospital. The explanation of the accused is that he drew these sums and spent them for and on account of Dr. Fernandez during his absence but I am not disposed to believe it in the absence of any corroborative proof.

37. The defalcations of the kind above alluded to have been going on, according to the accused since 1895 or 1896, and the

over-

average amount embezzled, according to the same authority, was not less than Rs 100/- a month. Whether the whole of it went to the pocket of the accused or only a part of it, whether Dr. Fernandes is, as implicated by the accused also a culprit; I have no means of definitely finding, but the reprehensible laxity which has been undoubtedly prevailing in the office of the Civil Surgeon and which rendered the perpetration of such frauds possible is much to be deplored and should no longer be allowed to continue.

38. As regards Dr. Fernandes, by his own evidence which I am-

quoted in 28th para supra, he stands self condemned, if not for criminal misappropriation of Government money, at least for gross carelessness and culpable remissness in the discharge of his duties, so far as they appertain to the preparation of the Detailed Contingent Bills and the lax supervision, or more correctly speaking no supervision exercised over the work of the accused.

39. As regards the punishment, I am not sure that the accused is able to pay the fine that is to be imposed, but believing that he might have at least misappropriated a fair proportion

sums embezzled, & inflict the fine, so that, if possible, it may be recovered from his assets.

40. The Court concurring with the assessors finds that the accused Krishna Rao is guilty of the offences specified in the Charge, viz that he framed incorrect record with intent to cause loss to Government, that he committed forgery, for the purpose of cheating, and that he misappropriated the sums of Rs 137-3-6 156-5-2 and Rs 121-2-0, and thereby committed the 4 offences specified in Sections 218, 468 and 403 of the Indian Penal Code and the Court directs that

for the offence under Section 468, the accused be sentenced to rigo-rous imprisonment for 5 years and a fine of Rs 2000/-, and in de-fault of payment thereof, to addi-tional rigorous imprisonment for 2 years.

41. The Court further directs that - for the offences under Sections 218, and 403 Indian Penal code, the accused be sentenced to ri-gorous imprisonment for 2 years each, and that these sentences do run (in currently with the sentence for the offence under Section 467

Penal Code.

Signed / S. R. Subbaraya[illegible]

Sessions Judge,

Hassan Division

"Copy"

[illegible]

Sessions Judge,

[illegible] Hassan Division

(4)

Urgent

Secretary

Have you received from the Haifa Religious Court a copy of the judgment in the Shtamacher Hospital Embezzlement case? If you have, kindly let me see it at once. Do not our standing orders require the Registrar or Commissioner in such cases either the Head of the Department concerned or the Govt, or the Courts?

Chief Secretary

23/9/02

? How 23/9

I asked for a Certified Copy some days ago. I have sent a reminder.

The Registrar received on requisition is herewith submitted. I have not been able to read.

23.9.1902

H. Khayat

? How 24/9

I think the Judge ought to have sent it without a requisition from Govt. Please refer to standing Orders - Col. Benson

Perhaps I have got a copy thro' the courtesy of the Acre Superintendent of Police - C. 24.9.02.

The 2nd Dr. Consellor.

P 7

Urgent

Thanks. Col Benson came
me his copy this morning &
I am now going through it -
There seem the Kimmel
points on which Dr
Fernandez should be
called upon for an
explanation - I ~~am~~
making down such points
as, in my opinion require
notice & I shall think
the Secretary & do
likewise - Dr Fernandez
came ~~over~~ early yesterday
morning & we discussed
telephone Dr Jones &
check up his points -

Yours sincerely

24/9/02

Points to be explained by Dr.S.A.Fernandez.

The accused Krishna Rao, late Writer in the Chikmagalur Hospital, while admitting that he overdrew a sum of Rs.121-2-0 on the abstract contingent bill for March 1902, asserted that he did so under instructions from Dr.Fernandez, and on his giving the assurance that he would return to the charge of the Hospital before the end ~~of the end~~ of the month, and that he (the Writer) paid the amount to Dr.Fernandez when he had come to Chikmagalur on the 28th March last.

2. In support of this allegation, the accused has produced eight letters and 24 slips of paper, all in Dr.F.'s handwriting, and addressed to the Writer. The slips purport to be demands for money made from time to time by Dr. F.

3. The allegations made by the accused Writer are: that swindling has been going on regularly month by month since 1892 by increasing the figures relating to diets in particular and by including also additional items; that all bills and returns were being prepared generally in the Doctor's bungalow on the last day of the month, when corrections with a view to enhance the amounts were made under Dr.F's instructions.; that private purchases by Dr.F. for his own use used to be embodied in the detailed contingent bills (as in the instance of the purchases from Banniram's shop in July 1901); that the fair copies of the detailed contingent bills sent to the Senior Surgeon's office were quite different from the office copies, the objectionable items contained in the latter being omitted from the former; that Dr.F. was in the habit of misappropriating money from sanctioned clothing and other indents (as in the case of the clothing indent sanctioned in September 1900 for Rs. 488/8/ against an actual expenditure of only Rs.102 odd, vide accounts of Marwari Sheraji).

4. The several letters produced by the accused go to show that there was more than ordinary familiarity between him and Dr.Fernandez. But the two recent letters, one dated 25th March, and the other without date, show something more. From the circumstances under which they came to be written, it is clear that Dr.F.became aware of the serious irregularities connected with the detailed contingent bills for October, November, December 1901, and January 1902, but nevertheless took no action to get the offender punished. On the contrary, what he did was to ask the Writer "to meet him at the Travellers' Bungalow with all books etc." and to get copies --and those inaccurate ones-- prepared, which he got Mr.Nanjappa to sign apparently under false assurances, and which he then himself delivered to the Manager of the Senior Surgeon's Office at Bangalore. He thus taking with him inaccurate copies of bills which he knew (or should have known) to be false, and introducing them into the Senior Surgeon's Office, Dr.Fernandez has clearly made himself liable to criminal prosecution.

5. Dr.F.stated in his evidence before the Committing Magistrate that his visit to Chikmagalur on the 28th March was not made on account of the d.c.bills already referred to, as alleged by Mr.Nanjappa, but to look after his own affairs, etc. etc., and that it was at the special request of Mr.Nanjappa that he delivered the fair copies of the bills to the Manager of the Senior Surgeon's office. This evidence is contradicted by the statement of Mr. Nanjappa.

varī Bannīram
wn use in
of Rs.57
itingent
7 and 30 res-
ave been
e bills.
n found in
other is an
s handwrit-

ing, but bears certain corrections which are unquestionably in the handwriting of Dr.Fernandez.

7. On looking into Marwari Sheraji's account it is found that Dr.F.made purchases of articles of clothing for the Hospital in September 1900 to the extent of Rs.102 odd. But the contingent bill for the month makes out the purchases to have been for Rs.488/8/, and made through the then Hospital contractor as borne out by a stamped receipt at-

tached to the bill. This contractor denies that either he or his brother supplied any clothing to the Hospital in September 1900; and a reference to the accounts kept by him only shows that he received Rs.187 odd in that month on account of the supply of entirely different articles.

8. Some of the fair copies of the contingent bills contain stamped receipts taken from the contractor, but the amounts of these receipts do not correspond with the amounts noted in the account books kept by the contractor.

9. From the statement of the present contractor (Khider Khan) it would appear that he was not in the habit of giving any receipts at all, but that in October last Dr.F. and the accused Writer took his signature to four pieces of blank paper. This man identifies the receipts accompanying the detailed contingent bills for July, August and September 1901, and purporting to have been given by him, as written on the blank papers which he had signed.

10. It will thus be seen that the receipts submitted with the d.c.bills are not trustworthy ~~records at all~~, and none of them bears any marks of having been checked by the Civil Surgeon.

11. Again, the office copy of the d.c.bill for September 1895 contains many corrections. The numbers of diets and other items have been enhanced. ~~There is clear indication~~ that the alterations seem to have been made with the knowledge of Dr.F., since the total of the bill as well as some of the corrections seem to be in his handwriting.

12. A detailed ~~An~~ official examination of the accounts disclose the following irregularities, etc.:-

(1) The prescribed printed contingent register has not been maintained; and several of the detailed contingent bills are not forthcoming, as likewise the In-and-out-Patients's Register prior to 1895 and the Contingent Register prior to 1897.

(2) All the bills contain alterations, corrections and additions in the columns relating to quantity and amount.

(3) Detailed contingent bills with incorrect totals have been approved of. ~~(vide Appendix B).~~

(4) Several d.c.bills do not bear the initials of the Civil Surgeon.

~~(5) D.c.bills for June 1895, April 1898, May 1898, August 1899~~

(5) The detailed contingent bills for December 1898, and May, June, July and August 1901 have been passed, though they contain objectionable items such as decoration charges, Banniram, and Mrs.Fernandez, etc.

(6) The number of diets given in the d.c.bills are, as a rule, found to be in excess of the details contained in the Register of patients dieted.

(7) The details in the contingent register do not correspond with the details mentioned in the bills.

(8) Fair copies of d.c.bills (prepared for submission to the Comptroller) have been passed without vouchers; vouchers not attested by the officers responsible have been accepted; and duplicate copies without vouchers have been passed.

(9) The fair copies of the d.c.bills are not true copies of the office copies; the totals of fair copies tally with the amounts drawn on abstract bills, but the details differ from those in office copies; and the difference in totals between office and fair copies has been made up either by enhancing the diets or by omitting some items.

(19) Thus, taking the bills separately from February 1901, the following discrepancies are found:--

February 1901: total of office copy is Rs.247-15-3, and that of fair copy Rs.347-15-3, or Rs.100 more, which was drawn.

March 1901: total as given in the original bill is Rs.257-15-11, while the actual total of the several items is Rs.358-5-11. But the total in the fair copy is Rs. 357-15-11, which was the amount drawn.

April 1901: total not mentioned.

May 1901: total not entered in the original; but actual total comes to Rs.374-0-10. Total of the fair copy is Rs.348-11-10, which was the amount drawn.

June 1901: total not noted in the office copy. Actual total is Rs.381-11-10, while that of fair copy is Rs.356-11-10. The difference inludes an item entered as "Banniram Rs.27." in the office copy.

July 1901: total given in original bill is Rs.384-11-7, while actual total comes to Rs. 414-11-7. But the total in fair copy is Rs.354-11-7, the difference of Rs.30 being due to the omission of "Banniram Rs.30" in the fair copy.

August 1901: total in original bill is Rs.374-1-7, & actual total and that of fair copy Rs.378-7-5. Office copy includes such a large item as Rs.16-14 -0 for stationery charges, not found in fair copy.

September 1901; total not noted, actual total Rs.243-5 -8, against Rs.100 more shown as total of fair copy, chiefly under diet.

October 1901: totals in office and fair copies same; but there is some difference in certain

of the items, objectionable items shown in office copy being omitted in fair copy and replaced by fresh items.

November:1901: there is a difference of Rl-11-0 between the actual total of the office copy and the total of the fair copy.

December 1901: actual total of office copy is less by R.1-8-0 than total as entered therein and in fair copy.

January 1902: the total of the office copy is Rs.6 more than the items in it actually add up to.

February 1902: the office copy of bill is made up for Rs.169-7-6, but the amount actually drawn was Rs.290-9-6.

Similar discrepancies occur in all the previous contingent bills.

Thus, the accounts for a period of 5 years and 2 months commencing from January 1897, which were available for examination, contain very serious alterations, additions and corrections, and show that every month there was overdrawing of contingent money.

While the original d.c.bills and fair copies are in the handwriting of the accused writer, the entries in the Inpatients' and Contingent Registers have been made by Hospital Assistants duly attested by Dr.F, and in his absence by the acting incumbents.

5. The enclosed Memo gives the results of the audit of the available accounts of the Dispensary.

(Here enter paras 6,7 and 8, and 21 and 22 of Revenue Head Munshi Narasimhiengar's Memo; also append the statement referred to in para 8.)

6. The amount overdrawn is thus Rs.4338-0-4. The annual budget allotments also show a striking increase, from Rs. 1700 in 1897-98 to Rs.3900 in 1898-99 and 1899-00, to Rs. 4500 in 1900-01, and to Rs.5000 in 1901-02.

13. The subjoined extract shows the results of audit of the accounts of the Hospital so far as they were available.

(Here copy paras 6, 7, 8, 21 and 22 of Revenue Head Munshi Narasimhiengar's Memo. Copy of the Stat. referred to in para 8 to be appended.

14. The irregularities noted above are very serious. There is no doubt that misappropriation of Government money to the extent of at least Rs.4338 has been going on unchecked for several years; and it can hardly be believed that the Hospital Writer could have done so with impunity for such a length of time without the connivance and support of Dr.Fernandez.

15. The remarks of the Sessions Judge in paras 13, 16, 17, 19, 28, 29, 31, and 38 of his judgment, are damning to Dr.Fernandez, and also require explanation on his part.

28/9/15

Draft
(6)

Read:-

The Judgment of the Sessions Judge of the Hassan Division in Kadur Sessions Case No. 1 of 1902-03 on the file of his Court.

.....

Order.

The judgment read above discloses a series of irregularities and culpable omissions on the part of the Civil Surgeon of the Kadur District (Dr.Fernandez) during the period (about ten years) of his employment as such, and these have resulted in a systematic embezzlement of Government money to the extent of several thousands of rupees. There appears also to be certain other serious matters against him which ~~if not satisfactorily~~ would explained amount to a criminality. In ~~either case his retention in~~ service without a further investigation is undesirable. He will accordingly be ~~placed under~~ called upon to ~~suspension and~~ submit within a his explanation on the following points (~~quote from the Assistant Superintendent's Memo) called for before final orders are passed~~. (X) marked in the margin of the letter received from the Asst. Superintendent

Look somewhat suspicious - Government consider that Mr. Cubbon — has allowed the allowances before final orders are passed

The alleged Memorandum will then be — how is received and ordered Secretariat Papers

26.9.02

Kindly

I enclose a petition asking from his name - How the period between the date of the expiry of his name and the date of the communication to him of the final order of Govt. claimed be treated will be pleased for consideration in the case

Yours
28/9/02

(7)

Confidential

Note re the conduct of Dr. Fernandez as brought out during the trial of T. G. Krishna Rao, Clerk, Chikmaglur Civil Hospital, in Kadur Sessions Case No. 1 of 1902-03 on the file of the Court of Sessions, Hasaan Division.

.....

It is evident that there has been a series of serious irregular-ities and culpable omissions in financial matters in the Chikmaglur Civil Hospital during the past ten years. If Dr. Fernandez was really ignorant of them as he wishes Government to believe, his conduct amounts at least to a gross dereliction of duty, which renders his further retention in service undesirable in public interests.

2. In this matter, as rightly observed by the Sessions Judge in his elaborate though somewhat diffuse judgment, Dr. Fernandez stands self condemned. There is something more in his conduct which gives it a darker complexion The Sessions Judge's remarks, read between the lines, make the case against Dr. Fernandez somewhat black. The Memo by the Assistant Superintendent of Police which Col. Benson has kindly given me

to read is a lucid document which leaves no room for doubt that there is much for Dr. Fernandez to account for. A host of irregularities and omissions seems patent, and at least two of the Doctor's transactions seem particularly suspicious. Dr. Fernandez saw me the other day and while admitting the former and offering to reimburse the loss caused to Government thereby, asserted that the latter was the result ~~of~~ of a conspiracy. I was not quite convinced that there was much in what he said.

3. The accounts have already been audited in a way and the least that Government has lost is the large sum of Rs. 4338-0-4. I do not consider that a further audit can serve any useful purpose seeing that the necessary papers are not forthcoming and that the whole key is in a state of chaos.

4. The Sessions Judge's judgment and the Assistant Superintendent's Memo have enabled ~~us to draw up~~ me to cause to be drawn up a Note showing what the points are on which explanation should be called for from Dr. Fernandez.

5. I append hereunto the draft of an order which, with the Dewan's

Dewan's kind permission may at once be issued.

6. The Public Prosecutor Mr. Sundara Iyer should, I think, be transferred from Hassan.

7. Mr. T.S.Nanjappa has in his anxiety to befriend Dr. Fernandez, acted in a manner which I am afraid was not commendable and which therefore Government in their final order should express a disapproval of.

8. I think Government should also say in conclusion that they are constrained to remark that there has in the past been in the Senior Surgeon's Office a certain amount of laxity which is much to be regretted and which it is hoped Col. Benson will lose no time in rectifying.

C Seetharamaiya
28/9/02

Dec 28 1910

(8)

Sunday
28th. Sept

Dear S. Jeyar.

I have gone carefully over your memorandum regarding the several points requiring explanation for Fernandez. I think you have picked out everything. At any rate I have nothing more to suggest.

Yrs. very sincy.

Percy A. Simson

Diary

(9)

GOVERNMENT OF MYSORE

My dear Sir

The connected file is here. This order has to be drawn.

88
1/2/03

The papers with my opinion have gone to the Dewan to whom therefore this may be submitted in continuation of mine.

S.
3/2/03

Sd to the Dewan
3/2/03

Read :-

The Judgment of the Sessions Judge of the Hassan division in Kadur Sessions Case No 1 of 1902-03 on the file of this Court.

Order thereon No 5355 Mis 820
Dated Bangalore 3rd October 1902

The Judgment read above discloses a series of grave irregularities and culpable omissions on the part of the Civil Surgeon of the Kadur District (Dr Fernandez) during the period (about ten years) of his employment as such, and these have resulted in a systematic embezzlement of Govt money to the extent of several thousands of rupees. There appear also to be certain other serious

matters

matters against him which look somewhat suspicious. Govt. Consider that his explanation should be obtained before final orders are passed. He will accordingly be called upon to submit within a week from the date of the receipt of this requisition his explanation on the points noted in the annexed Memorandum. Pending the disposal of such explanation he will abide the expiry of his leave await orders at Head Quarters

(Sd) H. V. Vaujendragh
Secretary

The Senior Surgeon and Sanitary Commr with the Govt of Bombay

(10)

Draft:

Confidential

Read:-

The Judgment of the Sessions Judge of the Hassan Division in Kadur Sessions Case No. 1 of 1902-03 on the file of his Court.

.....

Order thereon. No 5355 dt 3/10/02
Dis. 820

The judgment read above discloses a series of grave irregularities and culpable omissions on the part of the Civil Surgeon of the Kadur District (Dr. Fernandez) during the period (about ten years) of his employment as such, and these have resulted in a systematic embezzlement of Government money to the extent of several thousands of rupees. There appear also to be certain other serious matters against him which look somewhat suspicious. Government consider that his explanation should be obtained before final orders are passed. He will accordingly be called upon to submit within a week from the date of the receipt of this requisition his explanation on the points noted in the annexed Memorandum. ~~Till such~~ Pending the disposal of such explanation he will await further instructions at H'Q'rs. ~~is received and~~ orders ~~passed thereon, he should not be permitted to return to duty from his leave. How the period between~~ of his absence

between the date of the expiry of his leave and the date of the communication to him of the final orders of Government, should be treated will be reserved for consideration in due course.

30. IX. 02

Secretary.

Issue today-

If the memo is not furnished today it may be sent tomorrow-

(11)

Mallesvaram
1st Oct. 1902

My dear Colonel,

An order of Government will be issued Calling upon Dr. Fernandez to submit certain explanations concerning defalcations that occured in the Chikmagalur Hospital. It may reach you a day or two later as these are holidays. But in the meanwhile, I am to request you not to allow Dr. Fernandez to take charge of his usual duties, if his leave should expire in the meanwhile.

I remain
Yours Sincerely
(Sd.) H.V. Nanjundayya
Secy

Col: P. H Benson

16th.

LANGFORD,
BANGALORE.

60.

Dear. S. Iyengar.

Herewith some
letters back &c. the file
of papers &c. & Judgment
& connection with
the Chittagong
boiler. as also one
note drawn upon by
the Supdt of Police
Kadur and have
to send them to the
D.S. of Police. Should
feel obliged by your
ordering the same to be
returned. Yours truly
C. Srinivasaiyengar

Very.

These papers are sent
file &c as the
[illegible]
[illegible]
Kindly have them
& let [illegible]

as [illegible]
Co. [illegible]
Any [illegible]
[illegible]
of [illegible]
[illegible]

Office

Early

17/10

(14)

Dewan's office
Bangalore 24th Oct 02.

My dear Col Benson

With the compliments of the Second Councillor, I return herewith Police Supdt Mr Subba Rao's memo with its enclosures, on the subject of certain irregularities in the Chikkamagalur Hospital. I am sorry I could not send these to you earlier, as copies had to be taken. I have retained the statement here, both if you want it. I shall send it after taking a copy.

Yours sincerely

(Sd) H. V. Nanjundayya

(15)

GOVERNMENT OF MYSORE

25th

Dear [illegible]

Herewith Mr Smadley's explanation. also the memo & the letter replying to it. also copy of the evidence. I have had some note on his explanation but have given no definite opinion on paper. as I have not had sufficient experience - legal matters. I am going down to Mysore tonight with Mr Macnaughtan. I shall be back on Tuesday. There is a meeting of the City Improvement Committee at 6 o'clock tomorrow night to [illegible]

I'm coming round to see
you this evening

Yours very

Ralph Waldo Emerson

Shall be glad to see
Mr Thoreau at
4.30 p.m. today

RWE

(16)

GOVERNMENT OF ASSINIBOIA

Dec 15/.

Dear S. Hagar.

I send you herewith
a letter received from D. A. S. J.
in Contravention of the explanation
which is with you. I do think he
ought to return to the M. Museum
W. C. Gibbs. [illegible] I don't think
he got the whole head that
they were missing — Streeter (17) of
the above named are duly registered
in London but registered the Remains
if material have been received or
else the Comptroller would have
called upon me. For the Share
and Kid Comptroller what became
of the share etc. I do with a Clerk
for the reply which send at once so
as he comes back — I am still more
convinced that the Hon. Chief Justice
must have Vision of the Excavations.
What about my work. Will I
a away at Bellin? Can I take
a clerk with me? Send your
this letter Received

From Mr Wright Traffic Manager
of the Rock Island Promised you
I may come up this afternoon
See you. if you will be at home

Yours
Truly H. Gerson

Comptroller's office
3rd December 1902

GOVERNMENT HOUSE

(17)

Dear Sir,

With reference to your enquiry in your D. O. dated 2nd instant, I have to inform you that the detailed Contingent bills of the Chuckmogalee Civil Hospital for the months of February March 1897, April 1898 and July 1900 were received in this office and that they have been forwarded to the Assistant Superintendent of Police, Avdar District in whose possession they are at present ——— The

The amounts of the respective
Declared bills are as follows:

	Rs — a —
February 1897	139-10-11
March — 1 —	148-14-8
April — 1898	217-12-11
July — 1900	346-14-2

Yours truly

H Eagles

Assistant Comptroller

To

Lt. Col. P. H. Benson
M.B., I.M.S.
Senior Surgeon & Sanitary
Commissioner. Cayne Gourmet

To the 2nd Councillor.

5/12/1902

Office.

Is the Explr= called for from Dr. 7 received?

Subd

O.S. No. 314 of 1901-02 (4) (18)

In the Court of the Principal District Munsiff of Kulittanapatty

Present Ananda Rao-Shri Esquire B.A.B.L.

District Munsiff

Dated the 26th day of March 1902.

Plaintiff Dr. Fernandes } Defendant Mr. A. Dr. Staffo.

Judgment

1. This is a Suit by a medical attendant for the recovery of fees due to him for his professional visits.

2. The allegations of the plaint are briefly these. The defendant's wife was sick from 2nd May till 21st June 01 — suffering from cholera and fever — while in a State of advanced pregnancy. The Plaintiff at the request of the Deft attended on and treated the defendant's wife during the above period paying in all 45 visits. Further he successfully attended to the delivery also. Since the defendant

Exhibit A. Letter dated 5-10-01 written by the defendant to the Plff.

" B. Do —— 8-10-01 —— Do —— Do —

" C. Do —— nil —— Do —— Do —

" C_1. Do —— 3-5-01 —— Do —— Do —

" C_2. Do —— 2-5-01 —— Do —— Do —

" C_3. Do —— nil —— Do ——

" C_4 — Do —— nil — Do ——

" C_5. Do —— 3-5-01 —— Do ——

" C_6. Do —— 17-5-01 —— Do ——

" C_7. Do — nil —— Do ——

" C_8 Do —— nil —— Do ——

" D. Diary produced by the Plaintiff

" E. Letter No 2339 dated 10-10-1901 addressed to the Plaintiff by the Senior Surgeon. ——

9. The defendant examined no witness.

10. The following exhibits were filed by the defendant: ——

Exhibit I Travelling allowance bill of Dr. A. S. Fernandes for the months of May 1901.

II Date of entry in the Travellers' bungalow book of Kadur —

III Do —— Do —— of Sringeri

IV

IV Entry in the Travellers' bungalow book of Kadur. —

V Travelling allowance bill of Dr. A. S. Fernandes for the month of June 1901. ———————

11. This is a Suit by a medical — man for his professional fees. The Plaintiff in the Case is the Civil Surgeon of Chikmagalur, and defendant is the Head clerk of the District office. It is Said by Plaintiff that at the request of the defendant he treated the Latter's wife for cholera and fever and confined her during the period of her illness paying in all 45 pro- -fessional visits at his private — residence. It is to recover the fees

for

for these visits and for attending to the labor case, the Suit is brought.

12. Defendant repudiates his liability to pay on the ground of his being a Government officer and in a general way disputes the claim of the Plaintiff as unreasonable and excessive urging among other grounds that so many as 45 visits were not paid.

13. I shall begin with the point whether a medical officer is bound to attend on the family members of a Government officer without charging any fees. Defendant has not referred me to any rule, regulation or proceedings of the Government directing the medical officers to attend on the family members of a public Servant without charging fees. The burden of proving the

issue

issue is on the defendant. In the absence of any such rule, it must be held that medical officers who are allowed to accept fees from private persons for professional attendance could claim fees and enforce their demands under clause (d) of article 63 of the Burma Service Regulation (Vide page 19 new edition of Bur. S.R).

14. The next question is what is the fee that a medical offica can charge to his patient in the absence of any contract or mutual agreement between them. The answer will be found in clause (d) Article 63 of the Burma Service Regulation, which says that "medical officers

officers who are allowed to accept fees from private persons for professional attendance can claim fees subject to the orders contained in the Govt. Proceedings No. 1195-1203-14 dated 4th May 1886."

15. Under the Proceedings referred to above which are meant to apply to cases where there have been no mutual agreement between the parties, as in the present case, two scales of fees have been prescribed, one for the medical officers and the other for Hospital assistants. The Scale A allows for "Native & Assistant Surgeons, warrant officers and Civil apothecaries" Rs: 2/- and Re 1 for day visits according as the

the Town is Large or Small and Rs: 3/-
and 2 for night visits. The Plaintiff
who claims at the rate of Rs: 5/- a
visit seems to be evidently under
an impression that the Proceedings
do not restrict the Civil Surgeons
from charging what fees they
like and he has also expressed the
same in his evidence. I am on the
other hand of opinion that the
Proceedings apply to all medical
officers of the Mysore Province —
whatever may be their rank or
designation, and that a Civil
Surgeon cannot claim more than
Rs: 2 for a day visit in the absence
of any mutual agreement between
him

him and the patient. The Proceedings prescribe a fee of Rs: 2 or 1 for an ordinary visit by day "for native and Assistant Surgeons" I ~~understand~~ understand this to mean for native (Surgeons) ie, Civil Surgeons and Assistant Surgeons. The word native evidently qualifies Surgeons. If it be otherwise, the use of the Conjunction "and" between native and assistant is quite useless. The grammatical Construction favors my interpretation. The logical construction also supports my view seeing that the Scale A prescribes the same fee for even the warrant officers under which term are included the (1) Inspector General

General (2) Deputy Inspector General of Hospitals (3) Staff or Regimental Surgeon, who after 20 years in India in any rank shall be Styled Surgeon major and (4) Staff or Regimental Assistant Surgeon (See volume II page 185 of the Madras medical code 1870 edition): Could it with any propriety and reason be said that a Scale of fees that applies to such high and well paid military medical officers is not applicable in the Case of Mysore Civil Surgeons?

Considering that the Proceedings divide the medical officers into Hospital assistants and officers

Over

other than Hospital assistants,
and prescribe a uniform fee for
Hospital assistants of different
grades and for medical officers of
different rank, Seing also that
warrant officers who are superior
or at least equal in rank to the
Civil Surgeons are allowed only
Rs: 2/- and taking into Consideration
that the Scale of fees was Sanctioned
by the Government after Consultation
with and on the recommendation
of the Senior Surgeon - himself a
warrant officer - with a view
to prevent unreasonable charges
as expressly Stated in one of the

para.

paras of the Proceedings, I have no hesitation in coming to the conclusion, that Civil Surgeons are included in the Scale A and that they cannot charge more than Rs: 2/- a visit for attendance at private residences.

16. The Scale of fees, which prescribes for a visit, prescribes also what charges should be made for a confinement or Severe operation, including the subsequent necessary visits. The fee is fixed at Rs: 30/or 15 according to the large or smallness of the Town. Any how the Surgeons are not allowed more than Rs: 30/- for

for a confinement case in the absence of any contract. The Proceedings simply state "including subsequent necessary visits". There is nothing on the record here to show how many subsequent visits are necessary after the confinement. Anyhow a doctor who attends to a confinement case must pay some subsequent visits before he is entitled to the fees prescribed. As there is little evidence on the point in the case and as the patient is breaks for nearly 6 weeks after the confinement, I think I am justified in awarding fees at the rate of Rs. 2/- a day or rather a

a visit, without allowing any special fee for confinement.

17. The Question whether Limerick should be considered a large or small town, is a side issue in the Case. I think this town should fall under the former category. The Proceedings seem to make a distinction between the Dispensaries and Hospitals and I am led to think by this, that Towns where there are Dispensaries should be classed as small & towns where there are Hospitals, as large Towns. I am of opinion that at least all District Head quarters are large towns and medical officers who

Attend

attend at private residences such places are entitled to claim the higher fee prescribed.

18. The next point I have to consider is whether the Plaintiff paid 45 visits as stated by him or not more than 20, as alleged by the defendant. Plaintiff in support of his evidence produces a diary in which he has noted down the visits (See exhibit D). Defendant depends entirely on his memory. The correctness of the diary is impugned by the defendant by comparing the entries in it with those in the Plaintiff's batta bill for the months of May and June 1907 and

and with the bungalow books
of Dundijere and Kadur. No doubt
there are some irreconcilable —
discrepancies. No object would
be served by telling them for the
with minute details. I shall notice
only on or two which are too glaring
to be left unnoticed. Much of
this difficulty could have been
avoided if the Plaintiff had
not been emphatic in his Statement
made in the examination in chief.
He said in his examination in chief
"I keep a diary in which I note down
my professional visits to my
patients and all my movements.
I write the diary on the very day,
at

at once. I produce the diary in Court exhibit D." In the Re examination he had to modify the above Statement by Stating that the diary produced was a medical one, that it contained the names of patients he visited, professional work done and some memoranda. For instance the diary exhibit D and bungalow book of Mudigere show that Plaintiff had gone to Mudigere on the 7th May 1901. In the bill mileage is charged on that day for going to Mudigere and returning thence to Chikmagalur.

*Bungalow

Bungalow book entries on the other hand show that Plaintiff was at Mudjere for sometime both on the 9th and 10th May 07. The diary is silent about their movements and the batta bill exhibit 1 shows a journey to Bidakodi and back on the 10th and no journey is charged for the 9th at all. The bungalow book of Kadur shows that Plaintiff was there in the bungalow at 12.30 P.m on the 20th May and left it at 8 P.m on the 21st. In the diary against the date 20th May, a note is made "went to Kadur, returned on the 22nd morning

morning." In the batta bill no journey is charged at all for the 20th. Batta bill entries show that Plaintiff left Chittanapalem on the 21st, went to Hiremapalem, returned back to Chittanapalem, and thence went to Kadem the same day returning on the 23rd leaving Kadem. Plaintiff charges for one visit for each of the dates 20th and 22nd May 1901. Defendant argues with some force that the visit charged either for the 20th or for the 22nd cannot be true. Since the bungalow book, batta bill & diary entries don't tally with one another, it is difficult

to

to make out which is correct and which is incorrect. In the same way also there is some mistake in the batta bill for the months of June 07. On the 8th a journey is charged from Chikmagalur to Balehonnur whereas the evidence of the Plaintiff goes to show that he travelled that day from Shimoga to Gajendrahalli. Plaintiff explains this by saying that he had gone to Shimoga and thence to Koppa to enquire into a complaint against one of his subordinates and as directed by the Senior Surgeon who returned the bill, submitted this fresh

bill.

bill charging from Chikuna Salon
to Koppa. A letter from the Senior
Surgeon is also produced wherein
objection is taken to the Civil Surgeon
charging perhaps from Simsa to
Koppa and intimating that in such
cases the journey should be calculated
from the Head quarters to Koppa.
The Senior Surgeons letter cannot
be interpreted to mean that a
place where the Plaintiff was not
on a certain day should be shown
as the halting Station. The Doctor
would have done well to enter
the fact in the remarks column
quoting the letter of the Senior Surgeon
and

and stating why he charged from
Kirkee Jalna to Koppa when
he actually travelled from
Shimoga to Koppa by a separate
route halting at a place more
than 24 miles distant from Bale-
honnur. There are some mistakes
of the kind in both Batta bills
for the months of May and June.
It is said the mistakes are due
to clerical errors and I am inclined
to believe them: I hope these are
the only two bills in which there
are such regrettable errors and
others are all prepared with due
care and attention by the clerk
and properly checked by the

Superin

Signing officer.

19. Whatever differences there may be between the batta bills, bungalow books, and the diary, I cannot for a moment think that the Plaintiff has deliberately made false entries in order to swell his fees as argued by the defendant. Considering that several visits paid to a patient on one day are entered at one time, in the diary as 2 or 3, there is reason to believe that the Doctor should have been in the habit of writing the diary in the evening or at night and on some occasions, on the following

day

day while the facts were still fresh in his memory and not then & there at once as stated by him. There may be mistakes here and there in the diary, but — certainly they are not such as to make me disbelieve the whole thing. Plaintiff's position and regard for truth are a guarantee that the entries in the book are mostly correct and the diary may be taken as a correct journal of the professional visits paid by the Plaintiff to his patients.

20. Under the Procedure quoted above no more than 2 visits could

1.c

~~be~~ charged for a day. So the charge for 3 visits on the 7th must be reduced to two and the visit charged for the 20th and 22nd should be disallowed. Probably the visits paid to the patient subsequent to the return of the Doctor from Srinjeri in the middle of June must have been paid more to enquire after the patient who was under his treatment than as professional visits meant to be charged for. There can be no doubt that the Doctor has paid not less than 40 visits and for which he will be allowed at the rate of Rs: 2/a visit. Defendant

anyway may be right when he says that the Doctor could not have attended the patient more than 20 times. Plaintiff has attended in all for 27 days paying 2 visits on some days. If the defendant had stated that the Doctor could not have come on more than 20 days instead of paid visits, he would have been almost right. No man is likely to remember the exact number of visits paid by a medical man when he has to attend on a wife suffering from cholera and other serious disease and lying in a critical state. —

21. I find on the evidence, that the Plaintiff has paid not fewer than

40 visits.

22. On the 2nd issue - that a medical officer is entitled to charge his fees for attending on the family members of a public Servant or Government officer.

23. On the 3rd issue - that a civil Surgeon is entitled to Rs: 30/- for attending to a confinement case.

24. On the 4th issue - that the Plaintiff is entitled to charge Rs: 2/- a visit under the Govt Proceedings in the absence of any contract.

25. For my finding there will be a decree for Plaintiff against the defendant for Rs: 80/ and costs proportionate

proportionate thereon. The
luxuary of Dr. Srinivasarao's
evidence need not have been
indulged in by Plaintiffs as his
evidence foes to prove little in
favor of either parties. Moreover
he seems to have been paid Rs.
28/- more than what he is entitled
to under the Chief Court Rule
of Practice. This extra charge
of Rs. 28/- will be disallowed to
Plaintiff.

26th March 02 (Sd) Anandarao Srini
Munsiff

(Pronounced in Court
(Sd) A.S. 26-3-02

"Copy"
B.C.

Compared
by
6.11.1902

Munsiff's Court

In the Court of the District Judge, Hassan

Dated the 18th October 1902.

Present S. R. Subbaraya Iyer Esquire
District Judge

Appeal No 167 of 1901-02
Cross appeal No 10 of 1902-03

Appellant
Dr Fernandes
(Plaintiff)

} Respondent
A. M. Staffs
(Defendant)

Appeal against the decree of the Munsiff of Chikmagalur in original Suit No 314 of 1901-02 dated 26th March 1902.

Plaintiff is the Civil Surgeon of Chikmagalur, and the Defendant is the Head Clerk of the Deputy Commissioner's office there. The wife of the Defendant was ill, and the Plaintiff treated her during her illness and also attended on her during her confinement —

pay 11

paying in all, it is said, 45 professional visits. Plaintiffe Sued the Defendant for Rs: 225/- being his fee for 45 visits at Rs: 5/- per visit, besides Rs: 50/- for confinement making in all Rs: 275/- Defendant claimed to be exempted from making any payment on the ground that he was a Government official and the Civil Surgeon was bound to attend on his family, and denied that as many as 45 visits were paid by the Plaintiffe. He further contended that as his wife's confinement took place during her illness, no separate charge could be made for it.

2. The issues Settled were:—

I Whether the Plaintiffe paid 45 or 20 visits..

II Whether a medical officer is not entitled to claim charges for his attending upon the family of Government officers.

III Whether and what is the amount that can be awarded for attending the above case.

IV Whether the Plaintiffs is allowed to claim fees at Rs. 5/- a visit.

V Whether the Plaintiffs is entitled to any and what relief.

3. The Munsiff passed a decree in favor of the Plaintiffs for Rs. 80/- with proportionate costs.

4. Against this decree, the Plaintiffs appealed on the following grounds:

I That the Lower Court has erred in having disallowed the Plaintiffs charges for five visits.

II The Lower Court has erred in holding that the Plaintiffs is not entitled for more than Rs. 2/-

Rs. 2/- per visit and that the issue raised on the point was unnecessary.

III The Lower Court has misconstrued the Government Proceedings and rules prescribing the Scale of fees for medical men.

IV The Lower Court has erred in not awarding the Rs. 50/- claimed by the Plaintiff as Special fees for attending to the labor case.

V The Lower Court has not correctly appreciated the oral and documentary evidence on record.

VI The Lower Court has erred in having disallowed the bata amount paid to Doctor Srinivasa Rao through Court.

5. The Defendant (Respondent) has also filed a cross appeal on the following grounds:—

I That the Lower Court has erred in

in holding that the appellant paid 40 visits.

II That the appellant is not entitled to be paid for cholera visits.

III That the appellant is entitled to be paid for ten visits only including the necessary confinement visits, out of the 20 admitted visits.

IV That the appellant is entitled to a fee of Rupee one per visit under the Government Proceedings quoted in the Judgment of the Lower Court.

V That the Munsiff has erred in holding that Chittur Agalam is a large town and that the appellant is entitled to a fee of Rs. two per visit.

VI That the diary Exhibit D which is the only document relied upon by

by the appellant to prove the 45 visits, has been absolutely shown to be a false document.

VII That the munsiff has erred in believing and partly disbelieving the diary.

VIII That the munsiff has erred in holding that the appellant's position and regard for truth are a guarantee that the entries in the diary are mostly correct and that the diary might be taken as a correct journal of the professional visits paid by the appellant to his patients.

IX That the munsiff has not correctly appreciated the facts of the case in so far as these objections are concerned.

X That the judgment of the munsiff is —

is opposed to the facts and probabilities of the Case, with regard to these objections.

6. The first question for consideration is whether the Plaintiff is entitled to charge fees for attending on the family of a Government official. The Munsiff held that he is, and for the reasons given in his Judgment, I Concur with him in his finding.

7. The next question for Consideration is what is raised by the 3rd and 4th issues. The appellants advocate contended that by the pleadings of the Defendant these issues — which relate to the rate of fees charged, did not arise at all. The defendant was examined at the first hearing of the suit, and

and he did not then plead that the rates claimed by the Plaintiff in his plaint viz "Rs: 5/- per visit" and "Rs: 5/- extra charges for attending the delivery" were excessive or not due to Plaintiff. Nor did he question the rate or the amount, in his letter to the Plaintiff Exhibit A written before the Libel was filed. What he pleaded was that the Plaintiff did not pay as many as 45 visits as alleged in the plaint, and that no separate charge should have been made for attendance during labor. — Strictly and technically speaking, on these pleadings, the issues referred to did not arise in the case, and should not have been framed. They were, however, framed and tried

tried by the Lower Court without any objection being taken by the Plaintiff who was represented throughout by an advocate, and it is now too late for him to urge it before this Court, after the findings thereon have gone against him.

8. As regards the fees allowable to the Plaintiffs, who is a Civil Surgeon, I am doubtful whether the Scale prescribed by the Government in its order No. 1195-1203 dated 4th May 1886 can be held to apply to the officers holding the rank of and above the Civil Surgeon for, "native and assistant Surgeons" can either be construed as native Surgeons

Surgeons as also Assistant Surgeons,
or as assistant Surgeons who are
Natives. The Municipality has adopted
the former Construction, but I
am inclined to differ from him.
For, in the same Government order
referred to, the "Civil Surgeon" has
been distinguished from the
"native and assistant Surgeons,
warrant officer and Civil—
apothecaries," and the Municipality
or the Local Fund Board concerned
is directed to put itself in—
Communication with the Civil Surgeon
and to fix the Scale of fees for native
and assistant Surgeons and others
with reference to the Size and
means of the Town. From this, it

may

who have as their Subordinates.
Hospital Assistants and Apothecaries,
can be made to take equal rank
with the latter. I am, therefore,
of opinion that the Scale of fees
prescribed by the order of the
Government referred to above —
cannot apply to the case of Civil
Surgeons.

10. Dr Fernandes states that
all our Indian Civil Surgeons —
charge Rs: 5/- as the least amount
for a visit and that the Government
has prescribed no Scale of fees
for them, and he is corroborated
by Dr Srinivas a Rao examined
on Commission. I therefore, hold
that Rs: 5/- per visit is a proper
charge.

charle.

In the Scale of fees Sanctioned by Government to Warrant officer, Rs: 30/- is fixed as the proper charge for a labor case including the Subsequent necessary visits. Rs: 50/- in the Case of the Civil Surgeon who holds a higher rank, cannot therefore be Said to be excessive.

12. There yet remains for consideration the question regarding the number of visits paid by the Plaintiff. According to the Diary kept by the Plaintiff (exhibit D), it is 45, but Defendant denies this, and alleges that only 20 visits were paid. Defendant has no data, on which to base his denial, and Consequently, much value cannot be attached to it.

Our

On the other hand, the burden of proof is on the Plaintiff, and he relies on his diary for it. The correctness of the diary has, however, been challenged by the Defendant, and the challenge is unfortunately, with respect to certain items, not without good grounds. The diary differs as to the entries on some dates, not only from the entries made by the Plaintiff himself in the Travellers' bungalow books (exhibits nos 2, 3 & 4) but also from his official travelling allowance bills, exhibits nos 1 & 5. Plaintiff no doubt endeavoured to offer some plausible explanation for the discrepancies, stating that they were

were due to clerical errors and that no amount has been overdrawn from Government, but the explanation can by no means be regarded as entirely satisfactory and sufficient to justify the Diary being accepted in its entirety, to prove ~~prove~~ the plaintiffs claim. The explanation might perhaps have been so regarded and accepted, had it appertained to a single date or single entry, but when it is made to relate to a number of days and a number of entries in a month, one cannot be blamed if he hesitates to give an absolute and unhesitating credence to it. The best that could be done would therefore be to reject those visits noted in the Diary which in

in any way clash with the entries made by the Plaintiff himself in the Bungalow Books or the travelling allowance bills (exhibits Nos. 1 to 5)

13. The diary and the Bungalow Book show no journey to Dandjore on 7th May 1901, though the travelling allowance Bill (exhibit No. 1) does. The defendant, however, admits that his wife was confined on that day, and that the Plaintiff attended on her. The visits entered against that day, viz 3rd May — therefore be accepted as correct. The defendant admits that Plaintiff visited his house for 2 days after — delivery, and so the entries against the 8th and 9th May may also be accepted and passed.

14. As regards the 10th May, the diary shows

shews 2 visits, but as this was quite possible with the Plaintiff's journey to Bidakodi and back (24 miles) shewn in exhibit No. 1, the 2 visits will also be passed.

15. The Diary, Batta bill and the travellers' bungalow book differ as to the Plaintiff's visit made to Kadur, and if, as shewn by the travellers' bungalow book (exhibit No. 2), the Plaintiff arrived at Kadur at 12.30 P.M on the 20th May and left it at 8 P.M on the 21st, it was not possible that he could have attended on the Defendant's wife at Chikmagalur on the 20th. Batta bill, exhibit No. 1 shows that on the 22nd May, the Plaintiff halted at Kadur, and he could not therefore have

unreliable. Defendant himself admits that the Plaintiff paid visits on some other days also, and it cannot therefore be that it is false on all the other dates also, and I feel unable to accept the Defendant's contention as correct. The safer and fairer course seems to be to reject only the entries of those dates which have been proved to be absolutely incorrect, and accept the rest as correct.

20. As a result of the foregoing observations, the number of visits charged against the Defendant on the 20th, 22nd and 30th May or 3 visits in all will alone be disallowed.

21. I have already held that Plaintiff is

is entitled to charge Rs: 50/- for labour and the subsequent necessary visits. Plaintiff himself has admitted that when a doctor is engaged for the delivery of a patient and paid for it, he is bound to attend on the date of the delivery, and for three days after, and consequently no separate fees can be allowed for his visits on the 7th to 10th May both days inclusive, in other words, the charges for 9 visits on those days should be excluded. The number of visits for which the Plaintiff can properly charge would therefore be reduced from 45 to 33.

22. In the result, Plaintiff will obtain a decree for recovery from the

the defendant of Rs: 215/- (33 x 5 + 50)
with proportionate costs.

23. In calculating the costs, Rs: 28/-
disallowed by the Lower Court
from the batta paid to Dr. —
Srinivasa Rao should be included.
Plaintiff paid in the first instance
only Rs: 4/-, and it was only when
Dr. Srinivasa Rao insisted upon
Rs: 32/- being paid and refused
to attend the Court to give evidence
unless the said amount was paid,
that Plaintiff had to pay Rs: 28/- more.
The payment was made through
Court, and if the Court thought
that the demand of the witness
for payment of such high batta

was

was unreasonable or excessive, it might have so declared and required the witness to receive the usual batta, but it did not do so.— Plaintiff cannot therefore be blamed for having paid Dr. Srinivasa Rao more than the usual batta,— especially as such payment is not unauthorized in the case of professional men (vide Chief Commissioner's — notification quoted on page 92 of Mr. Hemingway Rowe's Digest).

24. As each party partially succeeded and partially failed in this Court, he will bear his own costs in this Court.

(Signed) S. R. Subbaraya Iyer
District Judge

"Copy"

B. C

Appellant's Counsel Mr. S. Srinivasa Iyer

Respondent's Counsel

compd:
6/11/1912

(19)

Hassan
Dated 24th October 1902.

From

E. Sundram Iyer
Public Prosecutor
Hassan.

To.

Lt: Col: Percy H. Benson M.B. I.M.S.
Senior Surgeon & Sanitary
Commissioner, Mysore Government
Bangalore.

Sir,

I have no authority to ask anybody to supply you with a copy of Dr. Fernandez evidence. If you send me Rs 10/: I can obtain one for you and send it.

I have the honor to be,
Sir,
Your most obedient Servant

E. Sundram Iyer
Public Prosecutor.

Lord Mackay
to Session Judge
to say this for
Govt.

JPM

20.01.87
2071: mha

Dyno: 1811
6-11-02

1902-3 (20)

From S. R. Subbaraya Iyer Esqr.
Sessions Judge.
Hassan.

To Lt: Col: P. H. Benson, M.B., I.M.S.
Senior Surgeon and
Sanitary Commissioner
Mysore Government
Bangalor.

Dated 4
Despatched 5
Received November 1902.

General No. 726
No. 163

Enclosure No. 1 file & 1 letter

With reference to
his docket No. 1173
dated 28th ultimo,
has the honour to for-
-ward herewith a copy
of the deposition of Dr. A.
S. Fernandes, 7th witness
for prosecution in
Kadur Sessions Case

MGCPB—3-3-01—50 reams.

No. 1 of 1902-03 on the file of this Court.

2. The enclosure to his docket is herewith returned.

A. V. Dudley
Sessions Judge,
Hassan Division

C.V.B. Dicks

Deposition Sheet.

[redacted]tion 357, C. P. Code.
[redacted] No. 40, Criminal.

(2e)
(a)

IN THE COURT OF of Sessions, Hassan Divn

Kadur Sessions Case No. 1 of 1902-1903

Deposition of Alexander S. Fernandes Witness for prosecution.

Age 47

Race } Brahmin
Religion } Roman Catholic.

Father's name Joseph Fernandes.

Resident of Mysore

Occupation Civil Surgeon — Solemnly affirmed (on leave).

I am a Civil Surgeon in the Mysore Service. My salary is Rs 500/- per mensem. I have been in the Mysore Service for the past 18 years. Besides my salary I earn on average about Rs 500/- a month from my professional practice. I assumed charge of the Civil Hospital at Chikmagalur on 10th October 1891. I was transferred Mysore as Civil Surgeon on 9th Febru

Central Jail Press, Bangalore.—27-9-97.—23,102.

'02. During the period between 10th October '91 and 19th February 1902, I was absent on Civil Tour on several occasions, sometimes on leave and sometimes on duty away from the District itself. On two occasions Dr. Atchuta Rao acted for me here in 1891-92 and again in 1893. In 1896, Dr. Ramadhamiengar acted for me for 3 months. In 1898, Dr. T. S. Nanjappah acted for me for 3 months. In 1900, Dr. C.A. Nanjappah acted for me for 4 months. Vacancies are very few in the higher grades of the medical service. I found the accused as writer in the Hospital when I joined it in 1891. It is the rule to enquire into the character of the Officials from outgoing Officer. Dr. Atchuta Rao was such Officer. There is only one writer in the Hospital and I asked Dr. Atchuta Rao about the accused and enquired whether

whether he was trustworthy Dr. Atchu-
-ta Rao answered me in the affirmative.
Since some years past, there was a
Contractor to supply the articles required
for the Hospital. When I first took
Charge of the Hospital, I found that
Hospital Servants were taking up
the contract by turns every two months
and I stopped the practice and
introduced an outsider. The contrac-
tor has an Order Book and the Assistant
Surgeon or the Sub-assistant writes
in it whatever articles are wanted
for the Hospital daily. He supplies
the articles noted down in the Order
Book. Ordinary things are not pur-
-chased independent of the Contractor.
Two Registers are kept one called the
Diet Register and the other called the

Order introduced

Contractor's book

Purchase of Articles

usually submits it for signature. The writer then draws the money from the Treasury and disburses it. I now think that it is wrong on principle to entrust the bill to be cashed to the same person that prepares it. I think it is wrong from what has occurred. That has been the practice and I merely continued it. At no time I personally compared the detailed contingent Bills with the Register, but the Assistant Surgeon or the Hospital Assistant used to come and tell me that it was all right and I used to be morally satisfied that it is correct.

Ask D.A. Rous
& P

By Court. I did not insist upon the assistant Surgeon or the Hospital Assistant initialling the bill in token of its having been properly examined

by

Civil Dr. a 16/5/02

by him. That was not the practice when I took charge of the Hospital.

Read over and admitted correct.

Signed/- S.R. Subbarayagar.
Sessions Judge.

D/ 4/8/02.

5.8.02.

A.S. Fernandes — Solemnly affirmed.

I am in reality the complainant in the case, only I am on leave, so far as the bills for January and February are concerned. I have enemies in Chikmagalur, especially Coffee planters Mr. C. Seeneevasa Rao and his brother and Mr. Staggs. The accused did not implicate me at the first stages of the case. He gave an explanation to Mr. Nanjappah, Civil Surgeon, and Colonel Benson, the Senior Surgeon, in which

purchased locally by the Assistant Surgeon whenever good things can be had and from other places like Banga-lore and Madras, when good things cannot be had in the local market. There is a permanent advance of Rs 80/- allowed to the Civil Hospital at Chikmaglor and the Civil Surgeon has to acknowledge what? once a year. When I took charge of the Civil Hospital from Dr. Atchuta Rao, the accused had the keeping of the permanent advance and I left it with him. The first thing I do in the morning is to visit the District Lock-up everyday and it used to take me from half an hour to an hour. Then I used to see my private as well as official patients in town, then I visit the Branch Dispensary at

Bedding & clothing are furnished by the Asstt Surgeon.

Permanent advance of Rs 80/-

Civil Dr. in Rent

at times and the Dispensary for women and children and then I go to the Hospital about 9 A.M. I then go round the wards and see the inpatients and come back to the Office room see important out-patients as well as officers who come to consult me and attend to my Appal and Official Correspondence. It is between 10 and 11 A.M. when I am busy that papers are brought to me for signature before I leave the Hospital The writer used to submit for my signature dockets, letters, bills in fact all Hospital papers. I could not in all cases go over the papers, but ask the writer as I went along, whether they are all right and on his statement that they are, I Signed them as a matter of routine. This is the practice in every Office

Papers for signature bet. 10 & 11, a.m.

Sometimes, when busy with my papers, I used to be disturbed by patients, when I would stop signing and attend to the patients. I would resume signing papers. Sometimes papers would be brought to me in the evening just before I went out for my drive and I used to sign them. On such occasions only one or two papers if urgent are submitted for signature. For 2 or 3 months after I took charge of the Hospital, I had money disbursed in my presence to contractors and others. Afterwards I had to give up this practice as I found the work tedious and I had other much more important work to attend to. I was assured by Dr. Atchuta Rao as also by my Assistants that the accused could

see

be trusted and that it has always been the practice for the accused to disburse money. I then allowed the accused to make disbursements himself. It has not been the practice in the Civil Hospital to keep copies of abstract Contingent Bills. No account is kept to show the actual amount drawn on abstract Contingent Bills. If it is necessary to know the exact amount drawn in any month, it would be necessary to call for abstract Contingent Bill (See Exhibit P. It bears my initials. It is in the handwriting of the accused. The total amount shown thereon is Rs 323-15-11. I see Exhibit Q which is the Diet Register for December 1901. It appears to be in the handwriting of the Hospital assistant Latchmi-narmiah. Exhibit R is the Contingent

Diet Reg by Lakshminarmiah

Register for December 1901. The items
are all initialled by Sub assistant Contingent Bill
Surgeon Anantharamaiyar. Exhibit by Brandreth
Q is also initialled by the same officer.
Exhibit J is the abstract Contingent Bill
for January 1902. It is in the hand
-writing of the accused. I have signed
it. I never got the money. I gave the
bill to the accused after signing it,
and knew nothing about it afterwards.
Exhibits P and J must have initialled
along with other papers. I cannot say
who checked exhibit P. The assistant
Surgeon generally checks such bills
and in his absence from the Hospital,
one of the Hospital assistants must have
checked it. Whenever he checked it must
have told me that it was all right.
Otherwise I would not have initialled
it. I paid in exhibit J Rs 323-15-11 as
drawn

drawn from the Treasury, whereas according to the auditor's statement exhibit S, the actual amount spent for that month was Rs 186-12-5½. There is thus a difference of Rs 137-3-6 which was overdrawn. After I initialled the Detailed Contingent Bill (Exhibit P) the accused must have added to the figures or changed them. Exhibit P is written in pencil. I did not see the total in Exhibit I and I signed it as a matter of routine, thinking that the accused would carry the correct amount in the Detailed Contingent Bill which I had initialled once, to the Abstract Contingent Bill. Exhibit H is the Detailed Contingent Bill for January 1902. It is in the handwriting of the accused. The figures in it are in pencil while particulars of the articles are entered

in ink. It is also initialled by me. As usual, I must have initialled it with the rest of the papers between 10 and 11 AM before leaving the Hospital. It must have been checked by the Assistant Surgeon or one of the Hospital Assistants. Exhibit V is the Diet Register for January 1902. It is initialled by Assistant Surgeon Ananthanarayanan. Exhibit W is the Contingent Register for January 1902. Mr. Ananthanarayanan has initialled it. Exhibit Y is Abstract Contingent Bill for February 1902. It is in the handwriting of the accused. It bears my signature. I did not either get the moneys mentioned therein or disburse it. Auditor's Statement exhibit X shows that the actual expenditure for the month was Rs 204-15. Whereas the amount actually drawn

on

on exhibit Y was Rs 360-6-7, the difference of Rs 156-5-2 being overdrawn.

I did not know

The accused must have changed the figures in the Detailed Contingent bill after I initialled it, and thereby caused the total. I did not see the totals when I initialled exhibit Z6 or signed exhibit Y. I signed exhibit Y as a matter of routine with other papers between 10 and 11 A.M. as usual. In 1900, I was away from my District on leave as well as on duty - in all for 4 months from 4th February to the end of May. Dr. C. A. Narayappa was in charge of the District in my absence. He has been my assistant for a long time and I know his initials and signature. Exhibit AK, AJ, and AC bear his initials. Exhibit AX, AX$_1$, and AX$_2$,

Served from 11th to

bear his signature. Exhibit AJ
is in the handwriting of the accused.
Particulars of items are written
in ink but the quantities, rates
and amounts, in pencil. Ex
-hibit AK is also in the handwriting
of the accused. Particulars as to articles
are written in ink but the quantities rates
and amounts were all in pencil originally
but a few of the items appear to have been
inked afterwards. Against firewood,
under quantity 143 has been altered
to 173. Particulars of items in Exhibit
AL are in ink and in the handwriting
of the accused. The quantities rates and
amounts are in pencil. Against brandy
figures 6 and 18 have been altered to 4 and 12
I am a widower and have been so for the
past 12 years. I have a butler. Mostly
I have been living alone except
when

their friends came and stayed with me. I have got a large private establishment. I have been frequently going out on circuit on official and private calls. I had to visit planters and their wives and families in their own estate. In the Kadur District there is much more out door work than in any other District. The butler used to look after the house and the accused to assist-vise. I used to leave a deposit of money with the accused as a rule, but sometimes the whole of my pay and allowances, for meeting my household expenses. He used to account to me when asked for. The accused used to pay the butler during my absence, and when I was actually present at Head Quarters and the butler came to me for money I used to give chits to him to go and get money from the accused.

this is the usual practice with European Gentlemen, and other officers. I thought it better to entrust my money to the writer than butler, the former being a much more respectable man. exhibit No 7 is a letter that I addressed to the accused from Mysore.

By 2nd assessor. I used to ask the accused to account for the public money also passing through his hands and he would say that they were all right and show me figures. Examined by Public Prosecutor & further by Court —

By Public Prosecutor. R. Iyer in exhibit No 7 refers to Hospital Assistant Ramachendra Iyer of Kadur. I used to leave a permanent advance out of my private money, of Rs 100/- with the accused, and whenever a portion of it was spent, I used to make up the amount at the beginning of the month. On my transfer to Mysore, I asked the accused how much of it he had spent. He said that he had spent Rs 75-12-0. I asked him for the remainder when he begged of me to allow him to have the deposit

deposit of Rs: 100/-, as he had a wedding in his house. I asked him to take the money before I left the place. He did not do so. I left the place and after reaching Kasaragod I thought of it and so left Rs: 75-12-0 with the Hospital assistant Rameshendra Iyer and asked him to send it up to the accused. The accused said that he would account to me afterwards for the usual deposit of Rs: 100/-. and so I left Rs: 75-12-0. I left my cow and calf and all my things at Chickamagalore and had to look after them. I swear that I did not receive any Government money from the accused for my own purposes. On the other hand, I entrusted him with my own money. I did receive a letter like Exhibit No: 1 from Dr: Ramajappa. I was then on duty at Mysore.

all R. for abandoned

I reached Chickmaglur on 28th March
last. I had instituted a suit against
Mr. Staffs. I heard judgment was given
in that case I went to Chickmaglur to ad-
-vise my lawyer to file an appeal. I
had also other work besides. I went there
on a short leave of 3 or 4 days. I had lots
of Hospital as well as private cases at
Mysore. I saw Mr. Ranjappa on arrival
at Chickmaglur in his house. He told me
that the Senior Surgeon had asked for
duplicate copies of bills that must have
been sent to him and lost, as well as
vouchers and Tappal Book. He also
told me that there were erasures and
alterations in the office copies of the
bills that he had written to the Senior
Surgeon to the effect that the bills
had been sent denying the words of
the accused, that on receipt of Senior
Surgeon's

when filed ? or
heard ? or
how ?

When
judge-
ment ?

Erasures &
alterations

Surgeon's reply saying that the bills had not been received, he examined the Tappal Book and found that it was not kept up to date and he was afraid that he might be censured for having written to the Senior Surgeon before satisfying himself that what the accused told him was true. He was very solicitous that I should on my way to my office see the Manager of the Senior Surgeon's office and ask him not to press for the production of the Tappal Book. Whether I went to the Hospital and he showed me some bills and books with erasures and alterations in the bills. When he showed them to me, I told him that the matter was suspicious and that as I was there only for a day and had plenty of private work for that day, I myself could not

go over the things and come to a definite conclusion, particularly in the absence of the A.C. bills. Without the A.C. bills, I was not in a position to know whether any amount was overdrawn or what was the amount actually drawn. I told him to look into the books such as Hospital Registers, Contractor's Books, bills, statistics and office records, if necessary, and to call for the A.C Bills from the Comptroller's office and then satisfy himself and then report to the Senior Surgeon. This was the advice that I gave Dr. Ranjappa. I could not do these things myself as I had no time and as I was not in charge of the district then. I then asked Dr. Ranjappa what he was going to do about the duplicate copies of bills missing which were urgently wanted by the Senior Surgeon.

See if no note is made on the draft A.C. bills. →

Why - work by some figures

He

He replied that he would get duplicate copies prepared, as the Senior Surgeon wanted duplicate copies merely and that he would make enquiries by and bye. He at the same time asked me to take the duplicate copies and give them over to the Manager and make it all right about the Taxpaid Book with the Manager. He said he adopted the course together the Taxpaid Book difficulty. Nothing was done on the first day of my visit. No copies were that day prepared. I did not tell Dr: Narayappa on the first day at the Traveller's Bungalow that I was getting the duplicate copies prepared. Nor did I get them prepared personally on the second day. I was busy with my private work and I had lots of gentlemen

gentlemen and friends coming to see me
and I had to see them. Besides, I
had to instruct my Counsel about the
appeal and look after my house.
I had left my Coaches, trap and
my other things and wanted to take
some of them with me. All this occu-
pied me fully. I asked the Hospital
assistant Lakshmi Narnaiya to stay with
the writer (accused) and help him in pre-
paring the copies of the bills, because I
knew that the accused was busy about
a weaving in his house and he is generally
slow. The copies were made in the room
next to mine in the Travellers' Bungalow.
My object in keeping the Hospital As-
sistant there was to see that no fur-
ther alterations or erasures were made
in the bills, nor the Hospital books
tampered

all this means that I was left alone, to prepare my defence for a whole week

ask L. N.

tampered with. Dr: Ramjappa was with me in the after-noon of the second day, but when the friends came, he went and sat in the next room where the bills were being prepared. After Dr: Ramjappa went into the next room where the bills were being prepared, and I had finished with my friends, dinner was announced, and I sat to dinner. After dinner, I went to the next room and asked Dr: Ramjappa if the duplicates were ready. He said that he would see if they were all right, sign them, take them over to the Hospital, have them entered in the Books properly, and send the Cover over to me at the Tonga office. He said I could go. So I wished him good-bye and left the Bungalow. I

went to the Tonga office and he said he was going to the Hospital. After going to the Tonga office, I had to sit for a photo in Inspector Naraniengar's compound and then got into the Tonga when I was seated in the Tonga, Hospital Assistant Lakshmi narniah in a hurry brought to me a closed cover. I asked him what it contained. He said that it contained duplicate copies of Bills and that Mr. Ramjappa had asked him to give it to me. I then left the place. I had no time to compare the duplicate copies with the office copies. I did not assume Mr. Ramjappa that they were true copies. How could I? All that I told him was that I had asked the writer to make true copies of the

the office copies.

(Initialled) S. R. S.

The witness adds this :—

My enemies went so far as to prejudice Dr: Benson against me when at Chicklmagalur.

Read over and admitted correct.

(Signed) S. R Subbarayadyer
Sessions Judge

D/ 5/8/02.

14/8/02.

A. S. Fernandes.

Solemnly affirmed.

The office copies of the ~~Exhs~~ which were shown to me at Chicklmagalur in the Hospital by Dr: Ranjappa on 28th March last were

next seen by me in the Lower Court on 4th July and on 5th August in this Court. Exhibits P and R are the bills referred to. When I saw them in the Hospital, there were traces of alterations visible in them. That is to say, I was able to make out what the original figures were and to what figures they were changed. When I saw them in the Committing Magistrate's Court, the traces of alterations had disappeared and they looked as if they had been rubbed out. The cover that was handed over to me by Lakshmi Narain under the orders of Dr: Nanjappa, I handed over to the Manager of the Senior Surgeon's office and told him that Dr: Nanjappa had informed me that all the papers wanted by the Senior Surgeon excepting the

the Tappal Book were in the Cover and that as regards the latter, the Manager should not press for them, the same not having been kept properly. The Manager told me in reply that as the bills called for were submitted he would not trouble Dr: Ranjappa about the Tappal Book. I stayed in Bangalore for an hour or so, just the time between the trains, and left for Mysore. I then wrote and told Dr: Ranjappa that I had delivered the cover to the Manager and made it all right about the Tappal Book.

On 12th April 1902, I got a telegram from Dr: Ranjappa asking me to meet him at Bangalore on the 14th. He said troubles were brewing. I thought that Dr: Ranj appa had looked into the bills and Hospital Books after having sent for the Abstract Contingent bills

from the Comptroller and that he had found out the frauds committed by the accused. I had asked him to send for the Bills and look into them. So I went to Bangalore and met him on the 14th. He then told me that he had no time to look into the Hospital Books nor send for the H.C. Bills from the Comptroller as advised by me and that the accused had perpetrated a huge fraud by forging one of his bills. The bill for March and overdrawing lots of money from the Treasury. I then observed that the matter was serious and that it should be reported at once to the Senior Surgeon, bringing at the same time to his notice the alterations and erasures in the former Bills, as I had previously asked him to do and which he had not till then done. I asked Mr. Ranjappa also to call upon the accused to furnish

furnish explanation in the matter without loss of time. After I went to Mysore I submitted a written report to the Senior Surgeon about the matter. The Senior Surgeon had gone to Kolar. Otherwise I should have reported the matter to him before I left Bangalore. Exhibit AAB is a copy of the demi-official report that I submitted to the Senior Surgeon.

Was in 16 - & AAB see

AAB

Cross-examined. It was in reply to a question from the Public Prosecutor that I said that vacancies were very few in the higher grades of the Medical Service. I do not know the object of the question put to me. The Diet and Contingent Registers are kept by the Assistant Surgeon and not by the writer. The pages in the Contingent Register —

(Exhibit AZ) are loose and some of them are missing. Only one page is loose. Most of the entries are initialled by the Assistant Surgeon and very few of them by me the Assistant Surgeon must have been on leave when I initialled the entries. The Assistant Surgeon and in his absence the Hospital Assistant keeps the Diet Register (Exhibit AY) and most of the entries are initialled by the Assistant Surgeon and a few by me. The Contingent Register (Exhibit AAA) is all signed by the Assistant Surgeon. The writer on receipt of the Contractor's bills compares them with the Hospital Registers and then prepares the detailed Contingent Bills. The Contractor generally submits his bills to the Assistant Surgeon or the writer. I do not know whether the Contractor brings his

his Order Book with his Bills or not.

During the absence of the Assistant Surgeon, the Contractor might have submitted his bills to me and I might have passed them to the writer, I cannot say whether with or without my initials. When I received bills from the Contractor, he did not bring his order Book with them. There was no necessity for it, as it was the writer that used to check the bills. During my tenure of office, I myself did not check the Contractor bills. I had much more important work to do: I occasionally inspected the Hospital Registers to see if they were brought up to date and kept clean and neat. I must have signed Abstract Contingent Bills when I was present at

Occasionally inspected Regs

the Head Quarters, as a matter of routine along with other papers. Exhibits J and Jj are signed by me. I signed them and gave them to the accused. I don't know who drew the money. The servant whose name appears on the bills must have gone to the Treasury to get the money. I never asked the accused as to what had been done with the money drawn on the Abstract Contingent Bills. There is a box in the Hospital for keeping Stationery etc, but no cash chest has been provided by Government for keeping money. The accused has to my knowledge furnished no security for keeping any money with himself. When I took charge of the Hospital the writer used to disburse the money and I left the practice

as

it was. The Civil Surgeon was of Course responsible: During the 10 years that I have been in charge of the Hospital, I did not see the money drawn from the Treasury before it passed to the accused except for 2 or 3 months when I first took charge of the office and when I had it disbursed in my presence.

I cannot say what average amount of money was required for the monthly expenses of the Hospital. It varies according to the number of patients. I used to leave all the figure work to the writer. I never examined and ascertained how much was drawn from the Treasury, how much was spent, and how much remained available either at the end of a month or a year. I trusted the writer and left such work to him. No.

No account is kept in the Hospital to show the receipt, disbursement and the balance available. This is noted in the Detailed Contingent Bill. There is a hearing as to the amount allotted for the year, the amount spent during the months and the balance remaining. The bills presented by the writer are signed as a matter of routine. I simply ask him whether the bill is all right and on his assurance that it is so, I sign it - I had no time to do more. I don't look into the vouchers for the disbursements made. It is the writer's work. He is expected to collect all the vouchers and send them with the fair Detailed Contingent Bill to the Senior Surgeon. The pay of the Assistant Surgeon and the Hospital Assistant is much higher than that of the accused. As a rule, the writer is trusted with the preparation of the figures and

follows the entries

I

writes work & work out vouchers -

and accounts and we look to the pro-
-fessional work as well as the Corres-
-pondence. We have to exercise check over
the writer but practically there is none
This is the case in all the Hospitals. When
I assumed charge of the Hospital, Dr: Ach-
-chyuta Rao did not explicitly tell me
that the accused could be trusted with
the Hospital money, but he trusted it
himself to the accused. Dr: Achyuta
Rao told me that he had left the perma-
-nent advance with the accused and
so I say the Hospital money was left
with him. I cannot say whether the ac-
-cused was left to himself by Dr: Achyu-
-ta Rao with regard to the disposal of
the Hospital money. I merely followed
in the footsteps of Mr: Achyuta Rao
with regard to the preparation of ac-
-counts, bills, etc. When Dr: Ramjappa

wrote and asked me to visit Chickmagalur for a day in March last, I did not complain against the accused when I found discrepancies in the accounts prepared and Kept by him, but I asked Mr: Ranjappiah to enquire into the matter and report to the Senior Surgeon. He was in charge of the District and not I. I did not ask the accused to account for the money drawn by him, as Mr: Ranjappa was in charge of the district. I did not open the Books and Registers which Dr: Ranjappa sent to the Travellers' Bungalow, as I had no time to examine and see them. They were sent there for the writer to make

make Copies and not for me to see
The writer has a room in the Civil Hos-
pital. I did not ask Mr. Nanjappa to
lend the Books and Registers to me. As
the Bills referred to the period during
which I have been in charge of the
Hospital. Mr. Nanjappa asked me to
get the bills prepared by the writer -
There was wedding in his house and
he was irregular in his attendance
and Mr. Nanjappa was very eager that
the bills should be despatched at
once. I did not put the writer in the
way of preparing the bills. He did not
require being put in the way. He knew
more about them than I. A Couple
of books with some bills were sent to
the Travellers Bungalow and I had
not the time to see what they were.
I did not see them. Mr. Nanjappa
had shown the bills to me in the Hos-
pital, Containing alterations and
erasures, in the morning and I
thought they were the same bills

and

and books which I had seen. I dont' know from whose custody they were taken by Mr. Nanjappa. The accused was not present then. Mr. Nanjappah showed me some alterations and erasures. We both suspected the writer but could not come to any definite conclusion as we had not the Abstract Contingent bills with us. I dont' know why Copies of Abstract contingent bills were not kept in the Hospital. Notwithstanding that I suspected the accused, I still entrusted the preparation of the bill to him, as I placed the Hospital assistant to watch over him. I did not tell Mr. Nanjappah that I would be responsible for any shortcomings as we did not know that any extra money had been drawn. I did not tell Mr. Nanjappah that I would be responsible for his signing the bills as true Copies. I think I have stated before the Committing magistrate that the figures

figures in the bills. Paul I seem to have been altered, subsequent to my seeing them in the Hospital on 28th March last. I dont remember what the budget allotment for the Hospital was in 1891-92 and what balance was available when I was transferred to Mysore in February last. I applied for increase in the allotment whenever it was found necessary. I always did so depending upon the writers figures. Every pie of the Hospital money was entrusted to the accused. The accused used to draw the money and disburse it without any special orders given to him every month. He used to do so as a matter of course. In 1901, bedding, clothing and furniture were, sanctioned by Government. The amount was — something above Rs 400 and odd. The accused drew the money and disbursed it in that particular year, as the assistant Surgeon who used to do it in other years was not well. I got all the things myself through the Contractor. He made the purchases in

in Bangalore and Madras. Not I. I do not remember having deposed before the Committing magistrate that the purchases were made by me at Bangalore and Madras. The sanctioned amount was drawn and kept by me till it was disbursed. I see exhibit No. 8. I did make that statement for the purchases made in Chikmagalur, I paid myself, but for others I paid the money to the Contractor, and he got me the things from Bangalore and Madras which were not locally procurable. This is a special amount sanctioned and I did not enter the articles purchased in the Contractors' order book for the every day Hospital necessaries. I went to Chikmagalur about my appeal and other private work. I wrote a letter to the accused from Mysore informing him of my safe arrival at Mysore but said nothing about Tappal book, Bills or the Manager of the Senior Surgeon's office. When leaving Chikmagalur on 29th March last

+ Ex 8 — I did not make that statement

last, the accused said he was not feeling well and asked me to recommend him to Dr. Nanjappah & give him 2 or 3 months leave. I told Mr. Nanjappah that if the accused required leave and if his services could be spared, he might be granted leave. Exhibit No. 9 is the letter that I wrote to the accused. I must have written it about the end of March or the beginning of April. The accused wrote to me a letter when I was at Mysore saying that the Senior Surgeon wanted bills to be sent. I wrote to him in reply that I was coming to Chikmagalur on the 28th March and that he should have ready book, bills etc at the Traveller's Bungalow, so that my time might not be lost. Exhibit No. 10 is the letter I wrote to the accused By etcetera, I meant records and references connected with the bills. The accused was not entitled to remove them to the Traveller's Bungalow without the permission of the Civil Surgeon. The accused did not tell me that he could not remove the bills etc to the Traveller's Bungalow.

Bungalow without Dr Nanjappa's permission. Dr Nanjappa sent them of his own accord to the Travellers Bungalow. I did not ask him to send them to the Travellers Bungalow in my letter to Dr Nanjappah. Which I wrote from Mysore I have not preserved the letters written to me by the accused and Dr Nanjappah as I did not think them to be important. I threw them into the waste paper basket. I had not with me the letter written by the accused when I visited Chikmagalur. I tore both the letters and threw them into the waste paper basket. The accused wrote to say, as far as I can now remember, that the Senior Surgeon had written for the bills, & that Dr Nanjappah was making a fuss over them that if I came to Chikmagalur he (accused) would explain things satisfactorily and that the Senior Surgeons requisition for the bills could be met. He did not satisfactorily explain, as he stated, he had was in a hurry

I

I asked Mr. Nanjappah to enquire and report. I did not fix any time within which he should submit his report to the Senior Surgeon. I do not remember having written to him. I now remember that he sent me a copy of the explanation given to him by the accused and that I thanked him for it. I subsequently met him at Bangalore on 14th April. When I received the original of Exhibit No. 1 I did not suspect the accused of foul play. I had no idea of the actual state of affairs. I did not think it necessary to visit Chikmagalur on account of Exhibit No. 1. It was to ascertain how things stood exactly that I wanted Books and Registers to be brought to the Traveller's Bungalow on 19th February last. I gave the Hospital assistant at Kadur Rs 75-12-. I used always to keep a deposit of Rs 100/- by the accused, and to make up the full amount which the accused wanted left with him, I paid Rs 75-12- 24-4- being already due to.

Witness' Ry to I letter written by him T S N agreeing to go Chikmagalur

accused. I am very careless about accounts and have none to show that I used to keep Rs 1000/- with the accused as deposit. The accused was at no time rendering me any written account of the moneys spent by him. He used to make a oral statement, and I used to pay him according to such statement. I have no documents to show that I used to leave Rs 100 in deposit with him. I keep a private professional diary showing my private practice. I have kept no account of my monthly private expenditure. The accused used to look after my house, pay my establishment, pay for expenses during my circuit etc. He used to pay on my chits as well as on my verbal orders. Exhibit No. 11 is in my hand writing and I addressed it to the accused. and I paid Ramachendrayya Rs 75-12-4 and not Rs 60 as stated in Exhibit No. 11. My niece sent Rs 30/- a present to the accused's daughter the occasion of her wedding. I got my travelling bills prepared by the

the accused. The correctness of my batta bills was questioned before the Munsiff of Chikmagluri. I said the mistake was due to clerical error. Neither the Comptroller nor the Senior Surgeon ever questioned the correctness of my batta bills. I wrote to the Comptroller when mistakes in the dates of my batta bill for May 1907 came to my notice in the Munsiffs' Court, that if he thought it necessary, he might correct the dates. I see exhibits Nos. 12 to 40. Chits and letters. Of these Nos. 20 and 29 look like mine. The rest are in my handwriting. I mean in some of them the portions marked. Exhibit No. 41 is not mine. I placed implicit Confidence in the accused and trusted him with government as well as my own moneys. I had no reason to find fault with him. My niece Mrs. Fernandes with her husband has been staying with me. She has not been living with me throughout my stay at Chikmagluri. I took her, her bro

and my son to Darjeeling and other places also. My niece has been staying with me with her husband, since I returned from Darjeeling in June 1900 upto the time of my transfer to Mysore in February 1902. She has been looking after my household duties. Rs 30 was sent by my niece as a present to the accused, and so it was not taken out of the advance of Rs 100 left with the accused. He used to do some work for her and as he had written to her for a present, she sent Rs 30 to him. I have not yet adjusted my accounts with the accused. He has still Rs 100/- of mine with him. After I went to Mysore I wrote to the accused only one letter. I last adjusted my accounts with the accused just before I left Chickmagalur on 18th February last. I did not specify to Dr. Nanjappah the points on which the explanation of the accused was to be obtained. I did not tell Dr. Nanjappah that name was not to be brought forward.

xxx

(5)

GOVERNMENT
OF
MYSORE

Urgent

I am told that the Chief Court has dismissed of Krishna Rao's appeal - I have written to the Chief Judge for a copy of the judgment - His reply is awaited — C

11/12/02

Personal Appln.

Please check this work you and give it to me when called for in Court — C

11-12-02

forward. I did not tell him that if the accused resigned his appointment, all the trouble would be got rid of. I did not ask Dr. Nanjappah to send me a copy of the accused's explanation. I did not write to any body else at Chikmagalur about the embezzlement. I did not write to Subassistant Surgeon Ananthan Ramnigar on this subject. I wrote to him to look after my cow and calf as also the furniture left in my house. I have written him different letters. Between 28th March and 21st April 1902, I might have written one letter to Mr Ananthan Ramnigar asking him to take care of my things. I did not ask Mr Nanjappa to request Mr Krishnaswami Rao to induce the accused to resign his appointment. Mr Krishnaswamy Rao visited me at the Travellers' Bungalow with my advocate Mr Venkata Dasappa to receive instructions from me about the appeal. I and Mr Krishnaswamy Rao have not

one letter to Mr Ananthan Ramnigar

forward. I did not tell him that if
accused resigned his appointment, al
the trouble would be got rid of. I did
not ask Dr. Nanjappah to send me a
Copy of the accused's explanation. I d
not write to any body else at Chekmag
about the embezzlement. I did no
write to Subassistant Surgeon Ana
-tha Ramnigar on this subject. I wr
him to look after my cow and ca
as also the furniture left in my ho
I have written him different letter
Between 28th March and 21st April
1902, I might have written one lette
to Mr Ananthan Ramnigar askin
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Bungalow with my advocate V
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-tructions from me about the app
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One letter to Mr Ananthanarayana Iyengar

exhibit y again. Column no 1 might have been filled up in the Civil Surgeons office. I never noticed Column no. 1 filled up when the bill was brought to me for signature. If the vouchers are brought to me, I initial them. 3 telegraph receipts and one stamped receipt are entered as subvouchers in Column 1, the number of vouchers being five only. I admit my carelessness in not having noticed whether the 1st Column was filled up or not. The entry in the 1st Column looks as if it was in the handwriting of the accused. After the abstract contingent bill goes to the Treasury, it does not come back to me. The printed certificate attached to the bills requires that all the Detailed contingent Bills for the previous month should have been despatched before the 1st of the month in which it (Abstract Contingent bill) is cashed. The totals of Exhibit E and

vouchers in A.C. Bill

A C Bills

Amt.

and ✓ tally with each other. The fi-
-gures 360- 6-7 in Exhibit U are in the
XX handwriting of the accused. They are
not mine. Detailed contingent bills are
to be submitted on prescribed printed
forms. In Exhibit U, the accused
noted the amount allotted and
spent as also the balance available.
He has put down wrong figures which
Mr. Nanjappa has corrected. I
don't know who has signed the
original bill. It is put down in U,
that the original was signed by me.
I know what the certificate is. She
signed by me and I signed the bills
as a matter of routine with other
papers. Exhibit Q is signed by me
Two Sub vouchers viz Diet roll
and a stamped receipt were the
vouchers mentioned in the 1st
Column thereof. The amount of
the vouchers must tally with the
total amount of the bill. It is

or

Read over and admitted Correct.

(Signed) S.K. Subbarayadyar

Sessions Judge

Dated 14-8-1902.

"Copy

A. Dawkins

Sessions Judge

C.P. Mly Havivas